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THE INCOME TAX.
Because of imperfections in the income tax law, numerous amendments will be recommended to the next congress by the treasury department.

Official experts are quietly at work on this statute, preparing a report on the crudities it contains and outlining proper legislative action to correct them. The law is honeycombed with errors. A striking illustration of this thread of weakness that runs through the whole gamut of democratic legislation occurs in one of the most vital provisions of the income tax law. It relates to deductions that shall be allowed in computing gross income, a basic element in this system of taxation. Paragraph B of the law states that "in computing income for the purpose of normal tax there shall be allowed as deductions" among other things "losses actually sustained during the year incurred in trade" etc. What is the meaning of the words "in trade?" The courts must decide.

The phrase is capable of an infinite variety of interpretations. As construed by the treasury department, deductions from gross income for losses "in trade" can be made only in connection with "that which occupies and engages the time, attention, and labor of anyone for the purpose of livelihood, profit or improvement; that which is his personal concern or interest, employment, occupation, but it is not necessary that it should be his sole occupation or employment."

For instance, it is said that if a grocer has invested in real estate, in making his income tax return any real estate profit must be added to gross income; but losses from real estate investment must not be deducted from gross income. From every part of this country bitter complaints have been made against this ruling, and the question is to be taken to the courts

for final adjudication. Whether the ruling is right or wrong, it is the uncertainty of the statute that reflects upon the intelligence of the political party responsible for it. Nothing but heedlessness could have permitted it. The tax payer bears the burden of the blunder, for it is a maxim in governmental affairs that every doubt in a law is resolved in favor of the government by the administrative officers.

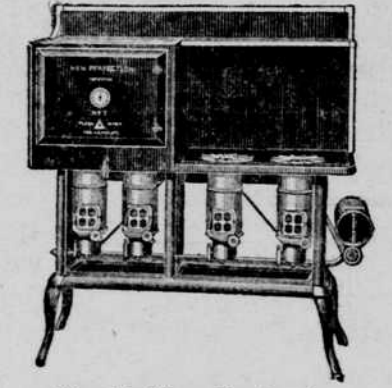
Errors in the income tax law are too numerous to mention in detail. Witness the fact that in the first few weeks of its operation thousands of applications for refund were made. One of these has just been allowed, and is a fine example of the law's uncertainty: The department refunded to one man who had paid \$500 as income tax all but \$12 of that amount. He had had the help of a revenue officer in making his return, yet so indefinite was the law that for fear of violation he paid the government \$500 instead of \$12.

Examination of the department decision on the income tax law shows a mass of contradictory rulings. Over and over again opinions were reversed and reversed, because the terms of the law did not admit of clear interpretation. Every day additional evidence is found that adds to the long list of legislative blunders committed by the democratic administration. Future congresses and the courts must correct the mistakes, and meanwhile the people must pay for them.

If some ingenious statesman could devise and secure the adoption of a scheme by which the salaries of members of the political party in power would rise and fall with the general business conditions, we should not wait so long for remedial legislation. If, for instance, the democratic senators and congressmen who helped frame the tariff law found their salaries dwindling at the same rate that the incomes of manufacturers and laborers are decreasing, there would be loud demand for a special session to revise the tariff. Then, too, if the compensation that goes to the occupant of the executive mansion were cut to correspond with diminished incomes received by private industry, perhaps we should hear less about industrial conditions being a "state of mind."

New Perfection Oil Stoves

A WOMAN'S time is so taken up with housework, and with her other duties the hours, fly so fast—that before she knows it it's meal time again!



No. 7, New Perfection Complete \$25.00

The New Perfection Oil Cook stoves are especially designed for the busy woman with three meals a day to prepare for her family.

Call and see The New Perfection at **J. A. ARNETT & SON'S**

In 1916 the character, political tendencies and affiliations of the republican candidates will be scrutinized more keenly than ever by the voters. The next administration will have a great constructive work to do, growing out of the blunders of the present administration, and out of the changes wrought by the war in our commercial and international relations. In order that this work may be permanent, it must be done in a progressive spirit. —Portland Oregonian.

Some genius claims to have discovered a way to make butter out of sunflowers. He is a relative of that man who tried to extract sunshine from cucumbers and of that other man who is trying to find consolation for democrats in the present political situation.

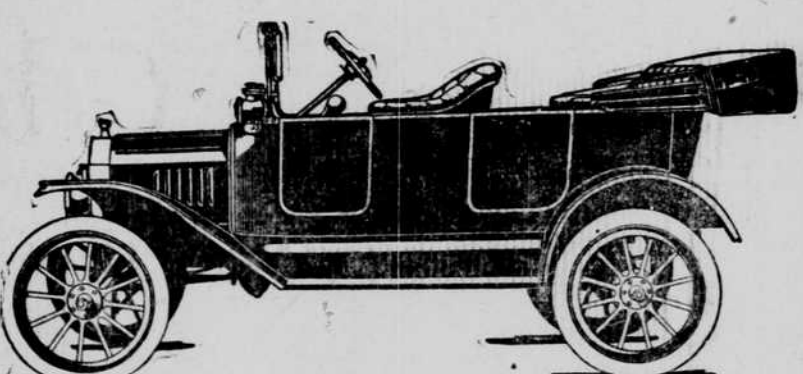
Removes blackheads, clears the blood, brightens the eye, sweetens the whole system, beautifies from the inside. Nothing helps make a pretty face, winsome smile, as Hollister's Rocky Mountain Tea. Try it tonight, 35 cents. —Swanson & Lofholm.

Sure Rebate to Ford Buyers



It is now an assured fact that buyers of Ford cars will share in the distribution of the \$15,000,000 rebate.

Are you in on this rebate? If not, why not?



What Mr. Ford Says:

"You may say" was Mr. Ford's deliberate and significant reply to this—"You may say that we shall pay back to each purchaser of a Ford car between August 1, 1914 and August 1, 1915, barring the unforeseen, the sum of \$50. You may say that I authorized you to make this statement!"

A. C. OGLE
Local Agent, Loup City, Neb.

WHEN LOOKING FOR A SQUARE MEAL DROP IN AT THE
Ideal Bakery & Restaurant
SOUTH SIDE OF PUBLIC SQUARE
Meals, Lunches and Short Orders at all Hours
We Also Carry a Full Line of Bakery Goods. Careful Attention Given all Special Orders.
Cream Puffs and Boston Brown Bread every Saturday afternoon. Put in your order early.

THE CHURCHES.
Baptist Church.
On account of memorial service Sunday morning, and baccalaureate sermon in the evening at the opera house, there will be no preaching service next Sunday. Sunday school at 11:30 and B. Y. P. U., as usual, led by Miss Rose Dolling, subject, "Religious Reading, What and Why?" scripture Psa. 119:123-136.
At a business meeting of the B. Y. P. U. Friday evening, it was deemed best on account of increase in membership to divide the class. Therefore, a junior B. Y. P. U. of thirty-five members was organized to meet at 3 p. m. every Sunday afternoon, with Miss Ida Steen, superintendent; Miss Calla Cole, president; Miss Amanda Steen, vice president and Miss Bessie Conger, secretary.
Miss Hilda Steen was elected treasurer of the Sunday school to take the place of Mr. Carl Amick, who will not be with us this summer. We regret to have him leave us, as we all will miss him.

Methodist Church.
No preaching services in the M. E. church next Sunday. Will attend the memorial services at 10:30 a. m. and class services at 8 p. m., both to be held in the opera house. Regular Sunday school services will be held in the church at 11:45 a. m.—L. V. Slocumb.

German.
Pentecostal services at the St. Paul's German church, Sunday, May 23, at 10:30 a. m. Choir practice Friday evening at 8 o'clock.
Services at Rockville Sunday evening, May 23, Hehne's hall, at 8 o'clock.

The ladies aid society meets Thursday afternoon at 2 p. m. at the home of Mrs. Robert Grutter.

For Sale.
One low truck farm wagon, one Jennie Lind walking cultivator, one 14-in. stirring plow, Deering mower, five or six acres of ground in alfalfa, fenced chicken tight. For terms and particulars see Alfred Anderson.

Farmers and Mule Breeders.
The breeding of mules for farm use has been neglected in this section for years. As a work animal it is conceded that the mule has no equal. Harry Obermiller, who lives just south of Schaupps, and who is an old-time and experienced mule breeder, announces that he will offer for service this season, Prince Albert, a magnificent black Spanish Jack. He is a big fellow; is 16 hands high and weighs 1,050 pounds. He is a jack of fine action and has a record as a foal getter. The service fee is \$10, and he will make the season at Mr. Obermiller's farm, a quarter of a mile south of Schaupps. Mr. Obermiller announces that he will make a specialty of breeding so-called barren mares.

NOTICE.
The public gatherings of commencement week at Loup City, will be as follows:
May 23, baccalaureate sermon.
May 24, eighth grade graduation.
May 25, high school commencement exercises.
All these events will take place at the opera house. Admission free.

Farmers and Breeders.
The breeding season is at hand. I will have my black Percheron and young black Belgian stallions at O. A. Woods barn the first and last of each week, and will meet you at the barn any other time unless other engagements are on hand.—H. J. Johanson, Phone Red 71.

Farmers and Breeders.
I will stand my black Percheron stallion, Constantinople and sorrel Belgian stallion, Keller, both imported and ton horses, as follows: Monday, Tuesday, Friday and Saturday of each week at McLaughlin's barn in Loup City, Nebraska, and Wednesday and Thursday of each week at my home place.—J. W. Johnson.

Loup City Flour is sold by all our merchants. Special prices to all on 5 and 10 sack lots. Patronize the home mill.
E. T. Thrasher, Painter and Paper Hanger. 15tf

Business and Professional Guide

ROBT. P. STARR Attorney at Law LOUP CITY - - - - NEBRASKA	V. I. McDONALL Prompt Dray Work Call Lumber yards or Taylor's elevator Satisfaction Guaranteed Phone Brown 57
R. H. MATHEW Attorney at Law And Bonded Abstractor LOUP CITY - - - - NEBRASKA	C. R. SWEETLAND Plumber & Electrician For good, clean and neat work Satisfaction Guaranteed Come and Get My Prices
AARON WALL Lawyer Practices in All Courts LOUP CITY - - - - NEBRASKA	WALTER THORNTON Dray and Transfer Call Lumber Yards or Taylor's Elevator Phone Brown 43
LAMONT L. STEPHENS Lawyer First National Bank Building LOUP CITY - - - - NEBRASKA	J. E. Bowman, M. D. Carrie L. Bowman, M. D. BOWMAN & BOWMAN Physicians and Surgeons Phone 114 LOUP CITY - - - - NEBRASKA
ROBERT H. MATHEW Bonded Abstractor Only Set of Abstract Books in County LOUP CITY - - - - NEBRASKA	S. A. ALLEN Dentist Office Upstairs in the New State Bank Building LOUP CITY - - - - NEBRASKA
O. E. LONGACRE Physician and Surgeon OFFICE, OVER NEW BANK Telephone Call No. 39	W. L. MARCY Dentist Office: East Side Public Square Phone Brown 116 LOUP CITY - - - - NEBRASKA
A. J. KEARNS Physician and Surgeon Phone 30—Office at Residence Two Doors East of Telephone Central LOUP CITY - - - - NEBRASKA	E. T. BEUSHAUSEN Licensed Embalmer Funeral Director Graduate in Anatomy, Sanitary Science and Embalming of Barnes Embalming School New Elliptic Springs and Rubber Tired Funeral Car. Calls Answered Day or Night. Phone No. 104 Lady Assistant in Connection
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DAILY FURNITURE CO.
Sells for Less, and Pays the Freight
Furniture and Undertaking
J. E. SCOTT
Licensed Embalmer and Funeral Director. . . .
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Phone Red 65

Loup City Markets
The following prices are being paid in Loup City on Thursday of this week.
Wheat.....\$1.30
Oats......46
Rye......40
Corn......58 @ .62
Butterfat per lb......24
Eggs per doz......11
Hens per lb......14
Old roosters per lb......08
Ducks per lb......05
Geese per lb......07
Stags......67
Hogs......4.00 @ 6.50
Cattle.....

Feterita Seed.
Have a quantity of feterita seed for sale at Galloway's store. See sample and get prices.
True Leatherman.

For sale—One registered Hereford bull 5 years old.—E. G. Aufrecht, Phone 9722. Arcadia Exchange. 21-tf

Notice to Creditors.
State of Nebraska, ss In The County Court, Sherman County, ss
In the matter of the Estate of Michael Donahoe deceased.
You are hereby notified, that I will sit at the county court room in Loup City in said county, on the 30th day of November 1915, to receive and examine all claims against said estate with a view to their adjustment and allowance. The time limited for the presentation of claims against said estate is the 30th day of November A. D. 1915, and the time limited for payment of debts is one year from the 17th day of April 1915.
Witness my hand and the seal of said county court, this 23rd day of May, 1915.
(SEAL) E. A. SMITH, County Judge.

Order of Hearing on Petition for Appointment of Administrator or Administratrix.
State of Nebraska, ss In The County Court, Sherman County, ss
In the matter of the Estate of John Olson, deceased.
On reading and filing the petition of Annie E. Olson, praying that Administration of said estate may be granted to W. F. Mason as Administrator.
Ordered, That June 1st A. D. 1915, at 10 o'clock a. m. is assigned for hearing said petition, when all persons interested in said matter may appear at a County Court to be held in and for said county, and show cause why the prayer of petitioner should not be granted; and that notice of the pendency of said petition and the hearing thereof be given to all persons interested in said matter by publishing a copy of this order in The Loup City Northwestern, a weekly newspaper printed in said county, for three successive weeks, prior to said day of hearing. Dated May 12, 1915.
E. A. SMITH, County Judge.

It enriches the blood, strengthens the nerves, cleanses the stomach, regulates the bowels, helps the appetite, livens you up. You work better—feel better—look better. Hollister's Rocky Mountain Tea, a real spring tonic. 35 cents.—Swanson & Lofholm.

The Graduating Class of 1915
Loup City High School

Carl G. Amick	Martha Eunice Chase	George W. Woten, Jr.
Hannah M. Anderson	Eloise B. McCray	Bernard L. Slocumb
Atholbert E. Chase	Ruth R. Miner	Rigdon H. Slocumb
Grace L. Daddow	Blanche Fisher	Ethyte E. Olson
Bessie A. Fisher	Fern M. Rowe	Earl B. Taylor
George X. A. Leschinsky	Fay A. French	C. Myrtle Phillips
Maggie C. Christensen	Forest T. Larsen	L. Mason Phillips
Bertha A. Christensen	Bessie A. Fisher	Blanche Nickolaus
Verla F. Fowler	Eva L. Watts	Alice M. McBeth

If you expect to remember them, don't forget that the most appreciated gifts come from a jewelry store

Haven't you noticed that after graduation, when they are showing the presents to their friends, most attention is given to the diamond, the watch, the ring, the pendant, or other articles of jewelry they may have received. 'Tis always so.

We show these lines in all their matchless beauty. Our stock contains the newest ideas of designs. We show them in sufficient variety to enable all to be suited at a big range of prices.

Don't fail to see our line—bought for this commencement season.

Be sure to watch our windows for appropriate gifts

H. N. ELSNER, Jeweler
LOUP CITY, NEBRASKA