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The DOCTOR'S ADVICE by Dr. Lewis Baker. The questions answered below are general in character; the symptoms or diseases are given and the answers should apply to any case of the kind. Those wishing further advice, free, may address Dr. Lewis Baker, College Building, College Hill, Omaha, Neb. Enclose self-addressed, stamped envelope for reply. Full name and address must be given, but initials or fictitious names will be used in my answers. The prescriptions can be filled at any well-stocked drug store. Any druggist can order of wholesaler.

Answers to various medical questions. "Aches" writes: "I'm so dull and lifeless most of the time that I can scarcely accomplish my duties. I am thin and have little appetite, suffer with headache and am far below normal weight. At one time I was quite plump and then I felt good all the time, so if you can prescribe something to increase my weight I think I shall soon be myself again." Answer: For anyone in your condition there is nothing I can give that would be so effective as a thorough course of three grain Hypo-Nutrine tablets. This little tablet supplies elements which increase the red blood supply and add to the quantity from food, improve the appetite, overcome nervousness, and plumpness with healthy color and strength return. They are packed in sealed boxes with full directions.

ADVERTISING standardizes your product. Instead of being "among those present" without name, place or character, it leads the possession.

DEDUCTIONS AT THE SOURCE

Income Tax Problems Put Up to Real Estate Men. HOLDING OUT THE ONE PER CENT. What the Law Requires Agents to Do—Exemptions and the Machinery for Return of Deductions.

Real estate men, especially agents who collect rents and pay charges against properties, have found the printed form of the income tax law quite a puzzle. To them, to trustee and administrators of estates, to officers and directors of real estate corporations and to individuals sharing in the earnings of such corporations, some of the sections of the law bring up grave questions. Most puzzling of all is the question of "source." Discussion of the matter has brought forth so many diverse opinions that the real estate world generally will welcome the interpretation by Walter Lindner, solicitor of the New York Title Guarantee and Trust Company, given to the members of the Real Estate board of New York.

Mr. Lindner's interpretation shows that not only is it necessary for tenants who pay \$3.00 or more in rent direct to their landlords to hold up a part of this for tax, but every person paying interest on mortgage, no matter how small an amount, has to do the same. According to his view, there are so many "sources of income" at which taxes are to be retained that the greatest confusion is likely to result. Unless thousands in this city, either as tenants, agents, mortgagees, trustees or administrators, will be called upon to act as tax collectors for the government.

"The business of the real estate man," said Mr. Lindner, "divides itself into three main divisions, the operation, investment and then the large army of agents who are either brokers or managers. In every one of these relations we are affected by the income tax law, not only because incomes as such are taxed, but because of the peculiar feature of the mechanism of the act by which the government is trying to obtain both information and machinery for collection through the requirement that the source shall retain income in certain instances specified in the act."

It is the principle of retention at the source which is going to make most of the trouble and cause most of the worryment to us in our business relations. It is the fact that the government very clearly makes every man whom it possibly can make a tax collector, which affects us in our relations with our clients and customers.

"Now 'source' is an English word, but it does not mean what it denotes in English when you use it in this act. 'Source' in this act may mean the original payer, or it may mean any conduit of payment at the various stages of the course of a payment from the original debtor to the final creditor. To illustrate: If we follow an item of rent from the original tenant until it reaches the owner of the land we may see at what various places a source may be found under the language of this act. For instance, if a tenant owes rent he would be the original source of the payment as we understand that word usually.

"If, however, that tenant does not pay a rent so large that he is directed by the act to retain it, then he need not deduct anything for income tax from his landlord. That is to say, if you have a tenant who pays you less than \$3.00 a year, whether he pays you directly or through an agent, that tenant does not have to deduct as a source of payment. But if that item of rent, instead of being paid by the tenant directly to his landlord, is paid to an agent, who has charge of the management of the building, and if then that agent, collecting from various tenants, even if they occupy other buildings, receives and is required to transmit to his principal a sum which aggregates from the various sources a firm which the agent derives it a sum in excess of \$3.00 during the tax year, then, although the tenant within the purview of this act was not a source who was required to make a retention, the agent, however, who has the handling and transmission of the income for his landlord and principal and who is required to transmit an aggregate of more than \$3.00 during the tax year, becomes a source with regard to his principal and he is required by the language of the act to retain on behalf of his principal and, if finally necessary, to pay into the government the amount of the tax. That is one way in which we may be affected in our agency business a little further.

"When an agent is required to transmit to his principal a sum in excess of \$3.00 the question has arisen in your minds, and I have been asked it a number of times, 'Does that mean net or gross income?' As I read the act it means gross income.

"If your rent roll is over \$3.00 on being of any particular client and if out of that rent roll you are instructed to pay the interest on his mortgage, the taxes on his property and repairs, then notwithstanding the fact that you may send him less than \$3.00 net, still, as I

read the act, these deductions are not to be allowed at the time when you are forwarding your monthly statement and sending him his monthly avails. You have to take out the 1 per cent, on the gross roll and hold it until the end of the year. At the end of the year there will be an arrangement of bookkeeping and taxes, in which there will be an adjustment of the amounts that have been held out.

Let Us Suppose. Suppose your agent is handling \$6.00 of rent belonging to you and he gets in \$6.00 during the tax year in gross rent and you serve him with a certificate that \$4.00 out of that rent is exempt. If he did not have the certificate he would hold up \$6.00 of your rent. When you serve him with a certificate he cannot hold up more than \$2.00 of the \$6.00 and then he holds the \$4.00 until the end of the year. Now, at the end of the year comes the question whether or not you owe that \$2.00 to the government and then you are entitled to figure your deductions and if, of your \$6.00 rent, you have paid \$3.00 of interest on mortgages and \$3.00 of taxes on your property, then you will see that \$3.00 deducted from your \$6.00 of rent leaves only \$3.00 of total income after deduction, and then if that \$3.00 should happen to be the only income of the person under consideration then he is not liable to any tax and the agent ought to return the \$3.00, provided that you go through the complicated machinery of showing all your business to your agent by making an entire return of all your business affairs to your agent and disclosing your entire business to him.

"If you do not want to do that, it is the duty of the agent to make a formal return to the government on your behalf and to take that \$3.00 and pay it to the collector of internal revenue, and if by reason of deductions you think you ought to get that \$3.00 back, instead of getting it back your agent, you will have to apply for a refund to the collector of internal revenue in your district and you may get the money back some time.

"Unless you want to take your chance or when or how you are going to get your money back by a refund, you are put up against the proposition that in order to get the allowance for your deductions from the sources which have retained them you have to show up your business transactions to the persons who have held up your money and then you have to take a chance on their agency at the time when you come to ask for the money.

"That is a brief outline of one way the retention at the source probably affects real estate men. There are many other very much more complicated relations in which the principle of retention at the source will affect the real estate man. With regard to the mortgage interest that he pays and with regard to the mortgage interest that he is to receive he will find that there are many ruts in the road by which the mortgage interest must travel from the owner of the equity to the final holder of the mortgage, especially if the money should happen to be collected through a trust, or through a corporation which guarantees the payment of the mortgage. There you will find that holders of mortgages expect their interest to come to them promptly and without deduction. There you will find that holders of such mortgages will find themselves receiving their interest in a great many instances short of the gross amount, with 1 per cent deduction, here and there."

Judge Does Not Hold Men Who Work Girls Overtime

The Pardon, Drake & Sipple laudry, Twenty-second and Cuming streets, charged by Marie Case, a former employe, with violating the nine-hour labor law for women, was held not guilty when Judge Foster dismissed the case through lack of evidence.

Nielson Pitiless in Destruction of Some Cases of Beer

Humane Officer Hans Nielson, although a friend of animals, has no sympathy with partakers of liquor. In fact, he has a distinct aversion to alcoholic beverages in every form.

Get Rid of Piles at Home

Simple Home Remedy, Easily Applied Gives Quick Relief and Prevents All Danger from Operation. Send for Free Trial Package and Prove It in Your Case.

MSS LIEBKE ENDEAVORING TO MAKE HER OWN EXPENSES

To make her self-supporting and with honorable employment, Rev. Charles W. Savidge, spiritual guardian of "Painting Bertha," has equipped her with material as a solicitor for the House of Hope.

With the Home Builders

TIMELY REAL ESTATE GOSSIP. Omaha Skyscraper Has Wonderful Lock and Key System. MANY NEW HOTELS IN STATE. Lincoln Highway Causes Them to Spring Up Along Route—Apple Trees for Omaha Home Seekers.

A lock and key system that is astonishing those who have had the system explained to them, is that in the Woodmen of the World building. Every tenant is furnished a key to his office. So carefully is the lock system in the building systematized that that key will not unlock another room in the house although it will unlock the doors that every tenant is supposed to unlock, such as wash rooms, and even the main entrance door of the great building if he happens to come along at night. When he does the latter, however, the turning of the key rings an electric bell to rouse the watchman who will see that the person entering is really a tenant of the building and has business there.

Perhaps never in a single year were so many hotels built in the state of Nebraska as will probably be built in the next year. This is due to just one cause, the coming of the Lincoln Memorial highway through Nebraska. H. E. Fredrickson, state counsel of the Lincoln Memorial Highway association, says that from recent trips he has made along the route of the highway he is convinced that every town through which the highway passes is preparing to build from one to two hotels. "It is hotels, hotels," he says. "They are all anxious to build hotels to take care of the business that is coming to those towns as soon as the highway is in full operation. There is going on an excavation work already along the line. No one yet fully realizes what this Lincoln highway is going to mean to many of the little towns along the route."

An apple grove in Omaha instead of an orange grove in California is offered by an Omaha real estate firm that is planning a new addition to the west of the Deaf Institute. The tract is almost covered by an orchard that has been bearing well for a number of years. Recently the company has purchased the ground and platted it into lots. These are being sold rapidly, and the company is clearing the ground has managed to leave from four to six apple trees on each lot. In fact, only such trees as had to be cut for the building site have been cut, and the rest have been left for the future home builders who will find apples from their own little orchard the very first year.

Recent sales made by George & Co. were: J. P. Palmer sold to Dr. J. B. McPherson a two-story frame and stucco house at 415 Douglas street, Dundee, for \$3,000. Ephraim Nordstrom sold to Miles J. Houck of the Cudahy Packing company a two-story frame house at 1115 California street, Dundee, for \$3,500. S. R. Elson sold to E. F. Palen, associated with the Omaha Printing company, the north front lot on Nicholas street, near Fifty-third street, Dundee, for \$3,000.

S. R. Elson sold to Earl E. Jones the southeast corner of Fifty-second and Iard streets, Dundee, for \$3,000. William A. Douglas, Buffalo, N. Y., sold to Marketa Kozel five lots at Twenty-third and W streets, South Omaha for \$500. George & Co. sold to Ben Lustgarten of South Omaha a lot near Twenty-eighth and Q streets, one block south of the packing houses, for \$300.

Kirklin E. Palmer, New York City, sold twenty acres to Peter E. Mixan for \$4,000. This is located in Barry county about two miles south of Q street. Howard Bruner, recently moved to Chicago with the Union Pacific, sold a lot in Happy Hollow, Dundee, to L. A. Benedict for \$1,250. Mr. Benedict is connected with Orchard & Wilhelm and has already plans prepared for a new brick house to be erected on this lot.

Will Henry Hamer sold twenty acres to Irwin D. Fawcett, son of Justice Fawcett of the supreme court, located one and one-half miles northwest of Benson, for \$2,500. R. W. Griffiths sold a two-story frame building at 658 Florence boulevard to Albert O. Swift for \$2,000. M. F. Pankhouser sold to Theresa Tracy thirty-six and one-half feet on Cass street directly opposite Thirty-fourth street, for \$250.

Santa Claus is Here to Get Some Orders

Santa Claus is in town. He arrived in a holly-trimmed carriage, drawn by a span of equine "reinsdeer," preceded by a brass band, and immediately established headquarters in the downtown toy shops.

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Are You a Taxpayer? Then you must be vitally interested in The Bee's series of articles on the Omaha public schools. Unless the owners of dogs take out licenses for their animals the police commissioner, J. J. Rydler, will be compelled to pay for the removal of dead dogs at his own expense. A large number of unlicensed dogs have been permitted to run loose about the city because the fund out of which the dogcatcher is paid has been exhausted. Commissioner Rydler's ordinance reducing the license on female dogs from \$5 to \$3 a year will be discussed at the meeting of the city commission in committee of the whole Monday, and if it is passed the police commissioner believes the additional license taken out will replenish the dead animal fund until necessary expenses can be met.