# **SMALL INCOMES** TAXABLE UNDER THE NEW WAR LAW

Returns Must Be Made to Collector by March 1; Failure to Do So May Mean Heavy Fine.

YOUR INCOME TAX. Amounts-War income tax returns must be made by all single persons with annual incomes of \$1,000 or more; and by all married

persons with annual incomes of \$2,000 or more. Persons with smaller incomes need not make Time-The returns must be made before March 1, 1918-

Place-For Omaha, the office of the internal revenue collector in the postoffice building. Blanks-These may be secured

by writing to the collector of internal revenue. Failure to File Returns-If you fail to have your return in the of-

fice of the collector of internal revenue for your district by March 1, you are liable to a fine of from \$20 to \$1,000 and an additional tax False Return-If you make a

false return of your income you are liable to additional tax of 100 per cent; also to a fine of not more than \$2,000 and imprisonment of not more than one year or both. Time of Tax-Your return must cover all the income you have had from all sources between January 1, 1917, and December 31, 1917, in-

Income Exempt—Proceeds of life insurance policies, property received by gif. or bequest, interest on city, county, state or fed-eral securities are exempt from taxation. Salaries of public school teachers, state, county and city of-ficials and employes are also ex-empt from tax.

This year, for the first time in the history of this country, persons with small incomes have to pay income tax. If you haven't made your returns to the income tax collector you should hurry. Returns must be made by March 1. Failure to make return by then exposes the individual to heavy fine.

There are two income tax laws now operating in the United States. One was passed September 8, 1916, and requires payment of income tax by all single persons with incomes of \$3,000 pr more \$3,000 or more per annum and all married persons with incomes of \$4,-

000 or more per annum.

The second or "war income tax law," was passed October 3, 1917, and requires payment of income tax by single persons with incomes of The parents and friends of those \$1,000 or more per annum and all married persons with incomes of \$2,or more per annum.

Many Subject to Second. The second law affects vastly more people than the first. While less than 4,000 people in Nebraska are subject to the first law, it is estimated

that fully 70,000 will be subject to the Those whose incomes are large

enough to bring them under the first law have also to pay the taxes specified under the second law. The amounts payable are graduat-

ed according to income, the percentage of the income taken by the tax growing larger as the income grows larger. Persons with incomes of less than \$5,000 a year under the second law have to pay only 2 per cent on that part of the income above the respective exemptions of \$1,000 and \$2,000. Thus, a married man with an in-

come of \$4,000 a year has to pay only 2 per cent on \$2,000, or \$40. If he has four dependent children he gets a further exemption of \$200 for each A man with an income of \$1,000,000

a year has to pay nearly \$500,000 income tax to the government.

When Were You Married?

In determining whether a person is married or single his status on De-cember 31, 1917, is taken. If he is a In addition to married persons, the

\$2,000 exemption is allowed to "heads of families," that is, a person who actually supports or maintains one or more individuals closely connected with him by blood relationship or marriage.

Here are a few more questions on the law's operation with their ans-

Q. Will any information contained personal return be disclosed to another?

A. No. The law specifically provides that any information relative to an individual's income and d ductions, obtained vidual's lincome. Will any information contained in my from his personal return, or otherwise, connection with the income tax, shall be inviolably confidential.

Q. If any attorney requests a copy of my return or any information relative thereto. eturn or any information relative thereto, will his request be granted?

A. No; unless the return was rendered by him for and in your behalf, or he submits an authorization, personally signed by you.

permitting the copy or information to be given to him.

Q. Can the amounts expended by a business man in entertaining out-of-town customers, or prospective customers, be claimed as deductions?

claimed as deductions?

A. Yes, if the sole purpose of the business man in making such expenditures is to cultivate the good wilf of his customers and secure an increase in trade they may

be so claimed.

Q. Can a salesman working on a commission basis claim as deductions the
amounts expended from his own funds for
railroad fare, excess baggage, taxicab or
street car fare, show rooms, assistants, ad-

A. Yes. If he is not reimbursed for such excenditures by his firm, he should report under "Gress income" the total amount of commissions received, and he may then claim such expenses as were actually in-curred and paid in the earning of those

Q. "A." who is employed in a city, has his home in a suburb. He pays car fare between his home and place of employment and takes his noon lunch in the city. Can the amounts expended for car fare and lunch be claimed as a business expense?

A. No, as such amounts are held to be items of personal expense.

Q. Are the litems of expense incurred and paid by me during the calendar year in connection with a farm which I lease to another on a cash or crop-share rental "A," who is employed in a city, has

to another on a cash or crop-share renta sais, such as repairs to fenses, farm buildetc., allowable as deductions?

A. Tes.

Q. If my salary for December, 1917, is not paid to me until some day in January. 1918 and paid to me until some day in January. 1918 are later, is its amount to be included in my 1917 return?

A. It is to be returned for the year during which it was actually received by you. Q. "A" is employed by a corporation at an annual salary of \$1,000. The corporation, being in financial straits, only paid "A" \$2,000 during each of the years 1915 and 1916. In 1817, "A" received his salary in

# WHY SEND PRESENTS WHEN

Bishop Stuntz Objects to Sending Tons of Useless Gifts When Ship Space Is Needed.

SOLDIERS IN NEED OF SHELLS

By HOMER C. STUNTZ. Bishop of Methodist Episcopal Church in

Nebraska. Parents should decide whether their with bullets. boys in France shall have presents to delight them or shells to defend them. They cannot have both.

Any large postal terminal gives food for thought. Multitudes of presents are there addressed to soldiers in size, and nearly all poorly wrapped, and the total running into tons of shipping space just when space in ocean-going ships is like gold for preciousness. Do these lovers of the soldiers think? Or is it a heedless men concerned. It might well mean love careless of life while prodigal of baubles?

The lives of the soldiers, and their triumph, depend upon getting ammunition, guns, coal and food supplies in vast quantities across the Atlantic ocean before the awful offensives of the spring hurl their hail of death upon them. Poor comfort will it be to a lad when he stands face to face with the leaden blast to have had a plum cake and some knick-knacks from home if the cartridges and shells which he needs to drive back the enemy are not there because there was not room on the ships for both!

When the government simply cannot get enough ships to carry the military supplies as fast as they are needed, it is time for those of us who have loved ones on the firing line to hold in check our impulses to send frequent proofs of our love in the way of presents while we ask ourselves this question, "Shall I give my boy presents, or shall Uncle Sam have him abundantly supplied with bullets, food and surgical supplies for the terrific strain that lies just ahead?"

When Kitchener was under the strain of the South African war, and when guns and shells and surgical supplies were so lacking that British lads were driven to oppose their bare hands to Boer rifles, and were festering and dying by accres in hospitals because medical supplies were not forthcoming, and after he had cabled again and again for these things, a large ship was loaded full of Christmas presents, and sent all that weari-some way to South Africa!

As Kipling says in that withering satire called "The Lesson:" And ye sent them comfits and pictures

To help them harry their foes."
Imagine the cold fury of officers and doctors before whose eyes the flower of the British manhood was being riddled with shot and rotted with preventable infections when they learned what that great ship brought from London. They raged like madmen at the appalling blindness of a public who loved without judgment.

## **GERMANS MAKE** PRISONERS. OF BRITISH FLYERS

Amsterdam, Feb. 3.-Two captured British airmen, the Tages Zeitung of Berlin says, have been sentenced by a German court-martial to 10 years' imprisonment for dropping a hostile proclamation in Germany.

London, Feb. 3.-Reprisals are demanded by the Daily Mail for the action of the German military authorities in sentencing two British airmen to 10 years' imprisonment for dropping leaflets in Germany.

The newspaper, which features the story to the exclusion of most other news, says:

"The enemy is carrying out the as bon threat published after the report that leases. 1,000,000 copies of President Wilson's declaration of peace terms would be dropped from airplanes in Germany. The Germans first began to drop propaganda leaflets in the allied lines

more than three years ago. The practice helped to wreck Russia and cause the disastrous Italian retreat." The Daily Mail wants the reprisals to take the form of putting Germarried person on that day, he gets man officers and prisoners on the of depletion or depreciation reserves the \$2,000 exemption. If he is a same rations and living conditions as are in the nature of a liquidation diviwidower, he gets only the \$1,000 ex- British prisoners undergo in Ger- dend and are a return of capital to

Department Orders.

Washington, Feb. 3.—(Special Telegram.)

—South Dakota postmasters appointed:
Blaha, Bonhomme county, James F. Sykora,
new office; Vera, Jones county, Pearl Duvall; vice Franklin S. Weaver, resigned.

First Lieutenant Frank A. Swezey, medical reserve corps, is relieved from duty at Fort D. A. Russell, Wyo., and will proceed to his home.

full plus the balance of the salary due him for the two previous years. Must be in-clude the full amount received in 1917 in his return for that year? his return for that year?

A. Yes. Five thousand dollars should be returned, and that amount will be subject to income tax at the rates prescribed for the year 1917.

Q. If an employer agrees to pay an em-

ploye a certain stipulated salary and furnish him with room and board, are the latter items to be considered in computing income tax liability?

A. Yes. A fair rental value is to be placed upon the room and a fair value upon the meals furnished, and their amounts reported as income by the employe. Q. An employe receives a per diem al-lowance for expenses in addition to his regu-iar salary. Is this amount to be included as income in his return?

A. Yes. The entire amount of allowance, received should be reported as income. The

difference between the expenses incurred and paid while away from home and the ordinary expenses while at home may be claimed as a deduction.

#### U. S. Warns Workmen Not to Heed News Of German Strikes

New York, Feb. 3 .- A warning to American workmen not to relax their efforts in shipbuildings and other trades because of the strike disturbances in Germany was issued here today by the United States employment service.

"The unrest in Germany may be quelled any minute," the statement says in part, "and the war is not over yet by any means. The United States must build ships this year above everything else, and men of skill should enroll now so as to be available for this patriotic service whenever the shipyards are ready for them."

The workmen are urged meanwhile to retain their present jobs until notified they are wanted for shipbuilding.

British soldiers seemed to prefer that their loved ones should be delighted with trinkets rather than equipped

There are about 500,000 American soldiers now in France, according to the statement of the secretary of war. If one-fifth of these lads were to receive presents up to the weight limit of seven pounds, as now allowed for France, it would call for nearly 500 tons of ship space, or one-tenth of the in France, some bulky, some moderate, carrying capacity of the ordinary ves-Valuable as these would be in keeping up the morale of the lads, think what might be carried in the place of these gifts, and of how much more value the ammunition and sur-

> the difference between life itself and a passing sensation of pleasure. Our soldiers are the most highly paid and the best fed troops in the world. If they need knick-knacks they are able to buy them at the canteens either of the regiment or of the Young Men's Christian association. What they need now is ammunition and guns and then more ammunition and more guns! Surgical supplies and solid food come next. Let Uncle Sam have the shipping space and they will have these needs met and met soon.

> Open a bank account for the lad you love. Put into it what you are inclined to spend for presents. Write to him good, chatty letters twice as often as you now write. Letters are what he wants. A modest bank account to the credit of the returning soldier will furnish better proof of our real love and interest in him than any number of bulky baubles

we may send across the sea. We all love the soldiers. We desire to prove our love and our interest in ways that leave nothing to the imagi nation. Let love do her perfect work under the guidance of large common sense and an earnest desire to secure for him the best things rather than the good or even the better.

## BUREAU RULES ON FORGIVEN DEBTS

Are Not to Be Computed as Income to Debtor, According to Internal Revenue Collector.

"Forgiven debts are not to be computed as income to the debtor," is a was compelled to pay income tax on

fice of Collector of Internal Revenue cism made impossible b the govern-

"The ruling on dividends," says the notice, "is that dividends paid during 1917 will be deemed to have been paid from 1917 earnings if ship earnings during the year were greater than the dividends distributed, unless the corporations show that at the time of distribution of any particular dividends the earnings were not sufficient to

Bonuses Actually Paid.

"A new ruling as an alternative to the existing one has been provided for computing the amount necessary to return capital invested in oil and gas wells, the rule being based upon an estimate of the units contained in the property, and fee owners and lessees are placed upon the same basis insofar as bonuses have actually been paid for

"With regard to mining corporations, it is stated that in passing on values set up as of March 1, 1913, as a basis for depletion, the department will give due weight to market quotations of capital stock as of that date and to values stated by the corporations in their capital stock returns.

Are Return of Capital. "It is held that dividends paid out of depletion or depreciation reserves the stockholders and not taxable as income. Such dividends will not be so regarded, however, unless the income and surplus have been first distributed and the fact that their capital has been reduced or partly returned is made public in their published statements.

"Provision has also been made reversing a previous ruling and holding as to stock returned to corporations upon reorganization for purposes of resale to raise working capital, that the proceeds when sold shall not be treated as income.

"A provision of former rulings that forgiven debts constitute income to the debtor has also been stricken out."

Pender Father Knits for His Two Soldier Sons

Pender, Neh. Fep. 3 .- (Specia .) scarf and a pair of socks for a hof his sons, one stationed "Somewhere in France" and one at Camp Cody, beside one scarf and three sweaters many must not experience such con-

# FIVE KILLED AT **EL PASO; MEXICAN GOES ON RAMPAGE**

Troops Use Dynamite to Dislodge Murderer From Refuge After Brutal Killing; Hundreds of Shots Fired.

El Paso, Feb. J .- After withstanding a siege by more than 100 city and ously wounded Mrs. Trinidad Lucero. killed her two small children, a policeman and a civilian who sought to capture him, was dislodged from his refuge in an outhouse in the densely populated Mexican quarter at 3 clock this morning by a charge of

Four charges of dynamite were exploded before the building was wrecked and Alvarrez's body hurled high into the air.

Examination of his body disclosed that he had received six bullet wounds from the policemen and soldiers who exchanged hundreds of shots with the fugitive.

JUAN GARCIA, deputy city tax OCTAVIANO PEREA, policeman. SALVADOR LUCERO, aged 3. ALFREDO LUCERO, aged 2. FELIPE ALVARREZ. Dangerously wounded: Mrs. Trinidad Lucero.

## Strike in Germany Waning Under Iron Rule of Military

(Continued From Page One.) was to have been resumed at Kiel on Saturday.

Countries contiguous to Germany re threatened with labor troubles. Holland is preparing to cope with a general strike to be called in Amsterdam on Monday and a cloud of difficulties with the industrial elements appears to be hanging over Switzer-

Incite Disturbances. Copenhagen, Feb. 3.-A copy of a pamphlet issued by the independent ocialists, which has reached Copeytagen shows that the strike in Germany was prepared by them. The pamphlet points out that the pan-Germans have brought the peace

negotiations and the future of Ger-

many into great danger. Admiral von Tirpitz, leader of the new regulation made by the bureau of internal revenue, working out the de- with the imperial chancellor declared tails of the personal income tax law, that he was satisfed with the govern-Formerly forgiven debts were com- ment's plans concerning the east puted as income to the debtor and he Such a declaration, says the pamphlet, proves that the government is in collusion with the advocates of violence New regulations governing divi- and just at this moment the Reichdends and depletion in oil, gas and stag, the only place where the anofficial notice received here at the of- is closed and other means of critiment.

Appeal to Workers. "Our press is gagged, our com-

rades are imprisoned, and the factories to a stil greater extent are materialized," continues the pamphlet. "Men and women of the working classes, there is no time to lose After the herrors and horrible suffering we have undergone, a new and frightful disaster threatens our people-yes, even the whole of humanity.
"Only a peace without indemnities and annexations can save us, and the

hour has come when you must raise your voice for such a peace. At this moment the German people must by means of powerful demonstrations manifest its will to finish the war." The pamphlet is signed by Edourad Bernstein, Hugo Haase, Wilhelm Dittman, Georg Ledebour and other

Arrest Strike Leaders.

Amsterdam, Feb. 3.-A Munich lispatch to the Frankfurter Zeitung says that several strike leaders have been arrested there, including the writer, Kurt Eisner, and Frau Sarah Lerch. The troc, s prevented a dem-onstration which was attempted before .vittelsbach palace, where the king resides.

Tumultuous scenes occurrer at socialist meetings. The general situa-

tion is little changed The Rhenishe Westfalische Zeitung publishes a Munster dispatch dated February 1, reproducing a proclamation issued by the deputy commanding general in which he says: Germany is face to face with her

hour of destiny. Her enemies have abandoned hope of victory by arms and are now trying to sow dissension in our ranks. A propaganda on a large scale, supported by the ideas of the Russian revolution, has resulted in some sections of the population following the enticements of irresponsible agitators. They do not realize that they are committing shameful treason against the fatherland.

Warns the People.

"I raise my warning voice and ask you to consider what will happen if our front begins to totter. Foreign countries are already rejoicing at Walker Everett of Pender is not to their success, observing with malicibe outdone when it comes to knitting ous glee our German Michael again for the Sammies. He has knit a walking into a trap. That must not continue.

"Political resistance must and will in all circumstances, be smashed. Ger-

## Australia Has Wheat for Allies; "Ships to Move It," Is Urgent Cry

(By Associated Press.) Washington, Feb. 3 .- Millions of fire during a charge." bushels of wheat are available in Australia to feed the armies of the allies of tabor, sent a reassuring message to the states represented by the directwho are aiding the campaign to en-

"The prime need of the allies is ships," Mr. Vaughn said, "There are today 300,000,000 bushels of wheat in pend on the response to this eall for my country waiting for tonnage. The ship builders."
workmen in the yards of America The campaign has two weeks more must realize that every time they to run and from preliminary reports slacken up or take time off, the effect is just the same as if their artilenrolled will be more than reached.

lery in France stopped the barrage college for years. Louis F. Post, assistant secretary

if only ships can be obtained, Craw- ors that the voluntary recruits for inford Vaughn, former premier of dustrial war service will be with-South Australia, today told 28 state drawn f om their present positions in directors of the public service reserve, ing conditions as little as possible, "Tell your people," he said, "that

## Germans Grossly Exaggerate Toll of Ruthless Sub Warfare

(By Associated Press.)

London, Feb. 3.-The German newspapers claim that in the first year of the unrestricted submarine warfare 9,000,000 tons of allied and neutral shipping were sunk and that only 4,000,000 tons have been built to offset

As showing how unreliable is the information which the German authorities give out, The Associated Press is authorized to state that the claim put forward exaggerates the actual tonnage lost by more than 50per cent. The total net loss of the world's ocean-going tonnage since the outbreak of the war, including the losses by marine risk as well as by enemy action and allowing for enemy tonnage captured, amounts to less than 3,000,000 tons, or, roughly, 9 per cent of the tonnage available at the outbreak of the war.

military policemen, Felipe Alvarrez, nate the shameful spectacle of a CAMOUFLAGED who late last night shot and danger- strike, denounce the mischevious agitators and bring them to their deserved punishment.

> Confer With Government. Telegrams from Berlin reaching the Dutch press says the discussions between the government and socialist deputies who are members of the strike committee were resumed today. It is expected that the conference

> in which Friedrich von Payer, the imperial vice chancellor, is participating will attain good results. The independent socialists are not taking part, having demanded that direct representatives of the strikers also shall be heard.

> According to a dispatch from Essen, 12 per cent of the workmen are on strike today. In Rhenish Westphalia the number of strikers in the coal district is constantly decreasing According to the Fremdenblatt of Hamburg a strike has commenced in all the large industrial works in Lu-

Reichstag Threatened. Stockholm, Feb. 3.—Reports received here from Berlin indicate that mark and now is beginning to recede. The majority socialists appear to have been half-hearted in the move- flour and spirits, meat and broth, cofthe Catholic trades unions and by the Hirsch Duncker union, which is the largest non-socialist trades union in

Another factor against the success of the strike has been the opposition rom the non-socialist parties in the Reichstag majority bloc. The Freisinnige Zeitung, apparently speaking with authority, declares that the progressive party will have nothing to do with this new tendency in the socialist party and that the socialists alone must accept the consequences of their actions. A notice of the same import has been given by the national liberals and the clericals, and the socialists today clearly are face to face with the prospect that if the strike continues the Reichstag bloc will be disrupted and the government will be disposed to leave the socialists out of its councils.

## GORGAS SAYS NO LACK OF NURSES AT ARMY CAMPS

Washington, Feb. 3 .- Surgeon General Gorgas reported to Secretary Baker yesterday that as a result of the special campaign for the enlistment of army nurses the deficiency in that

branch has been made up.
Instances in which soldiers in camp hospitals have had to endure unnecessary discomforts have been traced in nearly every case to the fact that the War department had failed in its efforts to obtain enough trained nurses and hospital attendants to permit the assignment of an adequate number to

each camp. General Gorgas has recommended additional buildings at the camps for housing the nurses. In the meantime the general has been authorized to find for this purpose "hostess houses," Young Men's Christian association structures or other such accommodations as may be avail-ble.

# Dana Hall at Harvard

University Burns Sunday Cambridge, Mass., Feb. 3.-Dana hall, one of the oldest buildings of the quadrangle in the Harvard yard, was burned today. Thirty thousand rounds of ammunition in the basement was removed by men of the naval radio and ensigns' school under the direction of their officers. Valversity and the government schools

also were saved. The fire started in the basement near the furnace, apparently, had worked its way upward inside the walls and was bursting through the roof when it was discovered by a naval officer, With handkerchiefs tied over their noses, the sailors groped their way to the shell boxes and brought

#### them all out. Notable Happenings in

West Ambler District A son was born last week to Mr. and Mrs. Ira Pease on Forty-ninth avenue.

The West Side Women's Christian Temperance union will hold no meet ing on Thursday and all members are urged to attend at the Red Cross headquarters to make surgical dress-

ngs. Mr. and Mrs. Benjamin M. Gelach who were recently married, left Omaha Monday for Philadelphia, where hey will remain for a month. Before her marriage Mrs. Gelach was Miss Isabel Schrader.

### Pioneer Educator Dead.

Boone, Ia., Feb. 3.—(Special Telegram.)—Prof. N. E. Goldthwait. pioneer educator, publisher, agriculturist, and father of Editor S. G. Goldthwait, president of the Iowa Press association, died this morning. He was 90 years old. He held the chair of mathematics in Des Moines

## Hotel Dyckman Minneapolis FIREPROOF

Opened 1910 Location Most Central 300 Rooms with 300 Private Baths Rates \$1.75 to \$3.50 Per Day H. J. TREMAIN Pres. and Manager

# FOOD DISLIKED

IN KAISERLAND

Amsterdam, Feb. 3.-The almost complete lack of nourishment in many of the food "substitutes" now being sold in Germany is arousing a storm of warning from German scientist, who declare that goverment supervision of the whole substitute food traffic is an "immediate necessity. Professor Juckenack of the University of Berlin, writing in

the Vossische Zeitung, says: "It is useless any longer to hide the truth. Unless the government actively intervenes to put some control over the flood of substitute foods with which we are overwhelmed, the end of the war will also see the end of a third of Germany's population Moreover, the remaining two-thirds will be so enfeebled from malnutrition that they will be unable to perform the immense tasks of recuperation and restoration.

"The devil alone knows what are the strike has reached its high water the ingredients of thousands of these wretched substitutes that already do duty for butter and eggs, oil and milk ment from the beginning and the fee and sugar, tobacco and tea, fish strike has been strongly opposed by and sausage, cheese and caviar, and so on without end.

"The latest products of the ingenious substitute-mongers are really too terrible to be tolerated. A preparation of crude kerosene is now being largely sold as frying oil, and 800 cases of serious illness together with nine deaths have been traced to its use in Berlin alone. A preparation called 'goose dripping' is prepared from dog's fat; egg substitute form a mixture of chalk and baking powder; caviar from fish scales, and bread from straw. What people, no matter how patriotic, can hold out on such

#### 49 Dead and 206 Hurt In Recent Raid on Paris

Paris, Feb. 3 .- It was officially announced today that the total number of deaths resulting from the recent airplane raid of the Germans was 49, and the total wounded 206.

M. Raux, prefect of police, in giv-ing these figures to The Associated Press took cognizance of rumors that the administration was concealing the actual number of casualties. He declared the foregoing totals of

d and the wounded may lutely relied on. London, Feb. 2 .- The total casualties in Monday night's air raid on

England, according to an official an-

nouncement tonight were: Killed, 58; injured 173. In Tuesday's raid the total killed numbered 10, and the injured num-

### Lt. Com. Titus, U. S. N.,

Dies by His Own Hand New York, Feb. 3 .- Lieutenant Commander Reuben Titus, U. S. N reserves, died in the marine hospital on Statenn'island today from a bullet wound in the head, self inflicted a few hours before at his home. His wife told the police that she knew of no reason for the act, but that the officer had spent much time lately working on some sort of invention. He commanded a small naval vessel,

Renewing Blown Fuse.

Many a lineman who has not taken the trouble to put on his rubber gloves has been severely burned while renewing a fuse that has "blown." A new "safety-first" fuse box, however, makes it possible for the most careless lineman to perform his task in safety. The fuse proper is clipped on the cover of the fuse box. When the lineman opens the door, therefore the fuse swings back with the cover and automatically disconnects itself from the dangerous spring contacts on the back of the box. The inspector removes the defective fuse and puts a good one in its place without going near those "live" spring contacts. The fuse and its parts are very similar to those ordinarity used and are operated automatically with out opportunity to produce a shock.—Popular Science.

Gives Warning in the Dark. Perhaps the simplest of all devices for statecting people from taking doses from poison bottles by mistake, is the sandpaper label. The actual label with its usual skull and crossbones is pasted on a piece of sand-paper large enough to go all around the bottle, so that when you take up the bottle in the night, no matter how dazed from sleep you may be, the rough unfamiliar feel of the sandpaper rouses you, and you recognize at once that the bottle contains poison of some description. The printed label will tell the kind.—Popular Science.

HOLIDAY

We claim it is Equal to

NOT A DECEPTION

BUT A REVELATION!

TRY A POUND TODAY

The U. S. Revenue Law requires branding this package "Oleomargarine," but it is not oleomargarine. There is

no also or other animal fats used in the making of this splendid product.

MAHA COLD STORAGE COMPANY

---Better

The Best

---Butter

Many claim it is

# TWO AMERICANS KILLED, 6 HURT, SAYS PERSHING

Report Probably Includes Men Who Fcll Before German Raid on U. S. Trenches Wednesday Morning.

(By Associated Press.)

Washington, Feb. 3.-Two Amercan soldiers were killed in action and four others wounded January 30, the War department was advised today by General Pershing.

Although no details were given, it is assumed that these were the men who fell when the Germans raided a sector of the American trenches under cover of a barrage fire early last Wednesday morning. The dead

CORPORAL ERWIN MARCH infantry, Slayton, Minn. PRIVATE GEORGE A. RAUH nfantry, New York.

The wounded are: Privates John Theron Parks, in fantry, Obion, Tenn.; Raymond J. Gillett, infantry, Minot, N. D.; Clarence King, infantry, Toledo, O., and Clarence A. Larson, infantry, Tun-

bridge, N. D. General Pershing also reported that Private Herbert C. Minniear, medical detachment of infantry, was slightwounded in action January 28 and Harvey Dilley, infantry, slightly wounded January 31. Minnicar's home is in Bluffton, Ind., and Dilley's in Cole Harbor, N. D.

#### Order Arrest of All

I. W. W.'s in Kansas City Kansas City, Feb. 3 .- Orders for the arrest of every Industrial Worker of the World in Kansas City as soon as his identity is established were issued tonight by the chief of police. Five men wearing I. W. W. buttons

were arrested in a saloon last night.

The five are said to be an advance guard of the organization espousing "workless" days. They are held for investigation.

#### Japs to Study U.S. History and Diplomacy

New York, Feb. 3 .- A. Barton Hepburn, New York, has made a gift said to amount to \$125,000 to the imperial University of Tokio for the foundation and endowment of a chair in the study of the constitution, history and diplomacy of the United



"Our Sanitary Service is the last word in advanced, high grade dental servi-Heaviest Bridge | Best Silver Fill-Werk, per tool 75c Wonder Plates-worth \$15 to \$25, Best 22-k Gold

\$8, \$10 \$4.00 We please you or refund your mency McKENNEY DENTISTS

Dandruff Soon

14th and Farnam-1324 Farnam St Phone Douglas 2872.

Ruins The Hair Girls-if you want plenty of thick, beautiful, glossy, silky hair, do by all means get rid of dandruff, for it will starve your hair and ruin it if you

It doesn't do much good to try to brush or wash it out. The only sure way to get rid of dandruff is to dissolve it, then you destroy it entirely To do this, get about four ounces of ordinary liquid arvon; apply it at night when retiring; use enough to moisten the scalp and rub it in gently with the finger tips.

By morning, most if not all, of your dandruff will be gone, and three or four more applications will completely dissolve and entirely destroy every single sign and trace of it.

You will find, too, that all itching and digging of the scalp will stop, and your hair will look and feel a hundred times better. You can get liquid arvon at any drug store. It is inexpensive and four ounces is all you will need, no matter how much dandruff you have. This simple remedy never fails,-Advertisement.

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