

Wedded Persons Will Get \$2,500 Tax Exemption

Amount effective Where Husband and Wife Living Together, Provided Income Not Over \$5,000.

The following statement is issued by Collector of Internal Revenue A. B. Allen, district of Nebraska: "Enactment of new revenue legislation has brought to the offices of collectors of internal revenue a flood of inquiries regarding various provisions. The revenue act of 1921 became effective November 23, 1921, unless otherwise provided for. "To avoid error in the preparation of their returns and later difficulties with the bureau of internal revenue, taxpayers are advised to note carefully the changes and when they become effective. "The excess profits tax is repealed as of January 1, 1922. The rates for 1921 are unchanged. "The surtax rates for the calendar year 1921 are unchanged, and range from 1 per cent on the amount of net income between \$5,000 and \$6,000 to 65 per cent on the amount of net income in excess of \$1,000,000. For the calendar year 1922, the surtax rates range from 1 per cent on the amount of net income between \$6,000 and \$10,000 to 50 per cent on the amount by which the net income exceeds \$200,000. "Exemption increased. "Exemption allowed for a dependent is increased from \$200 to \$400. Married persons living with their wife and heads of families are allowed a personal exemption of \$2,500 (instead of \$2,000) unless the net income is in excess of \$5,000, in which case the personal exemption is only \$2,000. The act provides that in no case shall the reduction of the personal exemption from \$2,500 to \$2,000 operate to increase the tax which would be payable if the exemption were \$2,500 by more than the amount of the net income in excess of \$5,000. This is to overcome the disparity in the case of two taxpayers, one of whom is just within the lower \$2,000 exemption and the other just within the higher \$2,500 exemption. "Single persons, and married persons not living with husband or wife are allowed an exemption of \$1,000. Non-resident aliens are allowed a single personal exemption of \$1,000. Persons having gross incomes for 1921 of \$5,000 or over are required to make a return, regardless of the amount of net income. "Provision is made for the repeal of January 1, 1922, of the tax on stockholders of a personal service corporation as such. After that date such corporations are to be taxed in the same manner as other corporations. "Corporation Tax Raised. "The income tax on corporations for the calendar year, 1922, and hereafter, is increased from 10 to 12 1/2 per cent. The \$2,000 exemption heretofore allowed corporations is to be granted only to those corporations whose net income is \$25,000 or less. "Many persons are under the impression that the taxes on ice cream, soft drinks, etc., monthly returns of which are required, have been repealed with the enactment of the new act. These taxes remain in force until the end of the calendar year, 1921. "No change is made in the tax on admissions, except that after January 1, 1922, there will be no tax where admission is 10 cents or less. Effective January 1, 1922, the following taxes also are abolished: On musical instruments, sporting goods, chewing gum, portable electric fans, thermos bottles, fur articles, pleasure boats and pleasure canoes (unless sold for more than \$100), toilet articles, medicines and numerous articles of apparel. "On and after January 1, 1922, the tax on various works of art is reduced from 10 per cent to 5 per cent, the tax on carpets from 5 per cent to 3 per cent and the tax on carpets, rugs, trunks, valises, purses, fans, etc., from 10 per cent of sales price in excess of specified amounts to 5 per cent of sales price in excess of specified amounts. "Parcel Post Tax Abolished. "The tax on parcel post packages is eliminated, effective January 1, 1922. "The new act provides that no taxpayer shall be subjected to unnecessary examinations or investigations, and only one inspection of his books of accounts shall be made for each taxable year unless the taxpayer requests otherwise, or the commissioner notifies the taxpayer in writing that an additional inspection is necessary. "The period for filing returns on the calendar year basis is from January 1 to March 15, 1922. This year, as last, the tax may be paid in full at the time of filing the return or in four equal installments, due on or before March 15, June 15, September 15 and December 15. "Copies of the revenue act may be had by application to this office. "Boilermaker Scalded. Wymore, Neb., Dec. 14.—(Special).—C. L. Bowmaster, boilermaker at the Burlington roundhouse was scalded severely while repairing a locomotive.

Dog Hill Paragrafs



Clab Hancock says it pays to carry a sack of shelled corn around on your shoulder. He made a big circle over the neighborhood with a sack of it

on his shoulder yesterday. The sack had a little hole in the end of it, and when he reached home he found five nice razorback hogs and three geese following him.

Yam Sims is going back to the store at Bounding Billows in the morning to get a fellow to tell a joke over again, as he didn't see the point yesterday.

Chamber of Commerce Made Part of U. S. Bureau

The Chamber of Commerce has been made a co-operative office of the bureau of foreign and domestic commerce through arrangement with the United States Department of Commerce, of which Herbert Hoover is secretary. H. G. Hoel, chairman, and George M. Carey, secretary of the Chamber of Commerce foreign trade and commerce committee, will be in charge of the work which will come under the new arrangement. This will place the information received by Hoover's department in the hands of business men in this district as soon as it is received from all parts of the country and the world.

Progressives Will Name Full Ticket, Declares Leader

Candidates for State Offices Must Desert Old Parties If They Want Support of New Organization.

Lincoln, Dec. 14.—(Special).—Hitchcock, McKelvie, Howell, Bryan and all others who may be engaged in flirtations with the new progressive party, must either wed themselves to the party platform and submit to the progressive brand or get out. This, in substance, is the statement issued by W. J. Taylor of Merina, one of the leaders of the new party, in an open letter written to friends here. Taylor declares that the third party will go into the primaries with a full ticket from United States senator down and it will not endorse candidates in either of the other two parties. He denies that failure of the third party to pick a ticket at the Grand Island convention was an indication of an intent to pick the slate after the primaries. Rather, Taylor declares, it represented the loyalty of the new party to the primary and its abhorrence of anything that smacks of a "hand picked" slate at a party convention executive session.

Roads Ask Grain Rate Cut Be Suspended Six Months

Washington, Dec. 24.—Speaking for all the railroads, Alfred P. Thom, counsel for the Association of Railway Executives, asked the Interstate Commerce commission today to suspend for six months its recent orders for rate reductions on grain and products and hay in the west and to allow the roads to try the experiment of installing a 10 per cent reduction on farm, range and orchard products throughout the United States except New England. Arguments presented by Mr. Thom were challenged by Clyde M. Reed, chairman of the Kansas Utilities commission who asserted the 10 per cent cut to be a snare and delusion, and by John E. Benton, speaking for 14 other western state railroad commissions who asserted the federal commission having once held the present rate of grains unreasonably high, had no power to let them stand unchanged under the law.

Lincoln Women Injured When Train Hits Auto

Lincoln, Dec. 14.—(Special).—Mrs. S. B. Mahery was seriously injured and Mrs. C. W. Kates received painful bruises on face and body when an auto in which they were riding was struck by a Burlington train. The train caught the wheel and tossed the machine 20 feet. The scene of the accident is about a block from the penitentiary and when it occurred Attorney General Clarence A. Davis, attending a meeting of the state board of pardons and paroles, was looking out the window. Penitentiary officers went to the aid of the two women. Both live in Lincoln.

Peter Jansen Improved

Beatrice, Neb., Dec. 14.—(Special).—Ex-Senator Peter Jansen, who was stricken with paralysis at his home in this city last Sunday, is rallying from the effects of the stroke and it is believed he will recover within a short time.

Receiver Is Asked For Investment Co.

Lincoln, Dec. 14.—Alleging that its president, Warren J. Lynch and his wife, Iva T. Lynch, have unlawfully drawn thousands of dollars from the resources of the Farmers' Investment company here, Nels T. Ackerman, George Bolt and other stockholders of the corporation petitioned the district court to appoint a receiver for the organization. It is claimed by the plaintiffs that under the contracts made with Lynch, which are declared to have been illegal, he received \$89,187 in commissions, of which he has refunded \$3,000. The plaintiffs also were granted a restraining order by the court to prevent the defendants from disposing of any of the lands of the company in exchange for shares of capital stock and to prevent the president from drawing any salary.

Dairy Expert Speaks At Sidney Meetings

Sidney, Neb., Dec. 14.—(Special).—E. M. Little, dairy cow expert of Fremont, who is assisting the Omaha Chamber of Commerce in its campaign for bringing dairy cows to Nebraska farmers, spoke at the weekly luncheon of the Chamber of Commerce on plans for financing farmers of Cheyenne county in the purchase of cows for dairy purposes. Later he addressed the Farmers' union of Cheyenne county at a mass meeting in the court house.

300 Gallons Rum, Two Stills Seized

Tenant on Omahan's Washington County Farm Arrested on Four Charges.

Blair, Neb., Dec. 14.—(Special).—Deputy State Sheriff Speis and Carl Schmidt, with Sheriff Morris Meppens of Washington county, took into custody yesterday afternoon John Moloski, living about three miles southeast of Calhoun on a farm owned by Attorney John Weir of Omaha. On the farm they found two full-sized stills in operation and in flasks, jugs and barrels, 200 gallons of grape wine, 500 gallons of mash, 50 gallons of whisky and a great number of empty pint bottles. Four charges were filed against Moloski as follows: Unlawful possession, unlawful manufacture and the unlawful sale of liquor on December 10 and 12. On the first charge he was sentenced to 60 days in jail, on the second court, and on the third and fourth he was fined \$100 and costs on each charge. Charlie Craver, also living a few miles east of Calhoun, was arrested by the same officers, who found at his home two 50-gallon barrels of whisky, but no still. He was brought to Blair and released on a bond of \$2,500, signed by James M. Wild of DeSoto. His trial is set for December 20.

Man Arrested at Trial of Gardner Wanted in Iowa

Phoenix, Ariz., Dec. 14.—Post office inspectors announced last night that E. B. Whitney, arrested in the United States district court room here last Saturday during the trial of Roy Gardner, mail robber, had been identified as a man under indictment in Dubuque, Ia., and Peoria, Ill., as well as the one who robbed postoffice sub-station No. 20 in Chicago in May, 1916. It was in August, 1919, that Gerard left the Hamilton county jail through the window. Gerard and a companion are alleged to have robbed the store of C. H. Feelhaver. They saw out of the jail here with a saw concealed in the shoe of Gerard. Howard got the other man in Ohio and he pleaded guilty.

Fugitive Returns to Aurora With Sheriff

Aurora, Neb., Dec. 14.—(Special).—Alex Gerard, alias Malburn, returned from Windsor, Canada, and will make a long stay in Nebraska. On his return trip he was escorted by Sheriff James E. Howard of Hamilton county, who went all the way to Canada to accompany Gerard back to Aurora. It was in August, 1919, that Gerard left the Hamilton county jail through the window. Gerard and a companion are alleged to have robbed the store of C. H. Feelhaver. They saw out of the jail here with a saw concealed in the shoe of Gerard. Howard got the other man in Ohio and he pleaded guilty.

The Store of

Thomas Kilpatrick & Co

Established in 1870

"Good Will to Men"

Is not a seasonal but a perpetual motto of this store. It is exemplified in service, in courtesy, in truthfulness, in merchandise of character.

'Tis true that the Christmas season inspires its fullest expression. We are happy to offer you, not only gifts that charm and please, but that also bear with them lasting remembrance in service.

Herewith Reminders of What They Are

Blouses and Tie-ons Make Irresistible Gifts	Silk Chemise—Petticoats Make Practical Gifts
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at \$2.98 Caressing Chemise of good grade Crepe de Chine—tailored models as well as those fascinating lace ones that one expects to find only at much higher prices. They come in Flesh, Orchid and Light Blue. We cannot promise as good values as these again.

at \$4.95 Petticoats are Adorable as Gifts as well as in the variety of materials and color touches. They may be had in lovely quality Jersey and Taffeta with Persian and Roman Stripe bandings.

Silk and Muslin Underwear Sections—Second Floor

Economy Is Realized in Giving Useful Gifts

Our original business was selling of dry goods. That is, materials for garment making. No more sensible gift than a neatly boxed pattern for Dress, Blouse, Skirt or other garments.

Silk Dress Goods Wool Dress Goods
Cotton Dress Goods

Toy Tea Sets of 23 pieces \$2.95 Priced very much higher	Novelty Aprons as Gifts Tea Aprons—Bib and Band Aprons—Parlor Maids' Aprons and Personal Maids' Aprons of Dotted Swiss and other sheer materials. The new Jiffon Aprons without buttons or hooks. Black Satteen Aprons and Imported Japanese Crepe Aprons, hand embroidered with applique work, and new Polly Primas of Black Satteen and Foulard patterns—and all so reasonably priced. House Dress and Apron Section Second Floor
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Also an excellent collection of the famous Doulton teapots, practically unobtainable during the past year. Priced from \$3.50 to \$8.00.

Greeting Cards To the Undecided

An immense collection of Cards that have artistic merit. They will appropriately bear your message of good will and cheer. The variety is infinite. The price individually is very small.

We suggest our MERCHANDISE CERTIFICATES Made out in any amount. Exchangeable for anything. Ask any salesman.

May We Call Attention to Our Branch Postoffice

Located on the Floor Below, where every facility of a postoffice is provided. In addition, assistance in the wrapping and mailing of your packages.

Ladies' Neckwear

A large assortment of Lace Collars for dresses, 75c to \$2.50 Real Irish and Fillet Collars, at \$2.75 to \$12.50 Real Irish and Fillet Vests, at \$6.50 to \$22.50

Bramley Collars, 50c to \$2.00 Middy Ties, each \$1.25 to \$2.75 Crepe de Chine Scarfs, at \$2.50 to \$8.50 Buttonholes for coats and furs, at 50c, 75c, \$1.00 and \$1.25

Leather Goods

Hand Bags made of Morocco, pin seal and grain leather, brown and black, a variety of styles at \$2.50 to \$12.50 Ladies' Hand Bags in velvet and duvetyne, \$2.69 to \$19.50

Jewelry as Gifts

Bar Pins with white stones, each 50c to \$6.50 Sterling Silver Novelties such as Tea Bells, Jam Jars, Card-diesticks and many other articles, each \$1.00 to \$10.00

We carry a full line of Community Silver in the Adams, Patrician and Grosvenor Patterns

Arrival of New Toys

Imported "Talking Toys" and Animals on wheels that not only hold the interest of the child, but amuse the grownups. Each 69c and \$1.00

Innumerable Other Gifts that Make for Happiness and Comfort

Beacon Bathrobes, Jersey Leggings, Warm Mittens, Sweaters and Sweater Sets, Silk Hand Knitted Toques, Silk Carriage Robes, Silk Covered Garment Hangers, New Rompers and Creepers, Combination Brush and Comb Sets, etc., etc.

A Doll Event

Dolls charmingly dressed, including hat, stockings and shoes and with such pretty faces and curls. Sleeping Dolls, Character Dolls and those with kid and cloth bodies. Also undressed jointed dolls. In two lots for Thursday. Very special values— \$2.75 and \$3.75 Children's and Junior Sections—Second Floor

Women's Gloves

A Glorious Gift this year because gloves are so distinctive and novel. Every woman can use another pair. Clever gauntlets, fur trims, embroidered wrists, buckle fasteners, etc.

Kid Gloves Silk Gloves

Full length or short, in Black, White and All Wanted Shades.

Women's Silk Underwear

A special value with a price appeal. Italian Silk Vests and Bloomers in all the quality and character claimed for this exceptional fabric.

Vests at \$2.95—Bloomers at \$4.45

FOR NATURAL ACTION Dilaxin



FOR NATURAL ACTION Dilaxin Dilaxin Helps Her Keep Her Beauty

LONG AGO she realized that regular elimination is essential to beauty. She knows that faulty assimilation and elimination are conducive to discolored skin, bad breath, indigestion and sick headaches. And so she regulates her elimination with Dilaxin, the handy tablet laxative. Dilaxin is the name of an aperient tablet which is made in exact conformity with the prescription of an eminent chemist. It really relieves constipation in the way nature intended. Take Dilaxin for natural action. It keeps the liver in a healthy and active state. Druggists the world over sell Dilaxin at fifty cents for forty tablets. Get a supply from druggist today.

Dilaxin

One of these Beautiful Cut Glass Water Sets awaits you at Beddeo's—FREE

A set given away with every purchase amounting to \$25 or more made through the store. Shop on a transfer. This big free offer expires Christmas.



YEAR-END CLEARANCE Men's, Women's and Children's Winter Wearables

Prices Have Reached the Lowest Point of the Entire Year.

YOUR CREDIT IS GOOD **BEDDEO** YOUR CREDIT IS GOOD

1417 DOUGLAS STREET

Road Conditions

(Furnished by Omaha Automobile Club.)
Lincoln Highway, East—Roads good.
Little Rock and Co. Road—Roads good.
Lincoln Highway, West—Roads fine to Grand Island and west grading near North Platte completed and road in good shape now.
O. L. D. Highway—Roads in good condition to Lincoln and west. Detour between Imperial and Chase in good condition.
Highland Cutoff—Roads good.
E. Y. A. Road—Excellent condition.
Cornhusker Highway—Excellent condition.
King of Trails South—Roads excellent to Hiawatha. Hiawatha to Leavenworth road reported a little rough. Road from Leavenworth to Kansas City still under construction.
Omaha-Topeka Highway—Roads good.
O Street Road—In excellent condition.
Head work near Eagle completed.
George Washington Highway—Roads good to Sioux City.
Black Hills Trail—Roads good to North Platte.
King of Trails, North—Roads good. Detour south of Omaha.
River to River Road—Good to Des Moines.
White Pine Road—Good to Des Moines with section of detour near Casey.
I. O. A. Shortline—Roads fine.