

## NEW CORPORATION LAW RETROACTIVE

First Statements Must Cover  
The Calendar Year  
Of 1909.

AN EXPLANATION IS MADE

REVENUE BUREAU EXPLAINS  
THIS SECTION AND REQUIRE-  
MENT OF THE NEW STATUTE—  
INQUIRIES ARE MADE.

Washington, Oct. 4.—Many of the corporations chartered in Indiana do not seem to understand that the new corporation tax law is retroactive. Letters of inquiry from them indicate that they have an impression that the first statement to be made by them to the government is to be based on the business of 1910. While the act did not become a law until August 5 this year, it goes back to January 1, so that the first statements will have to be for the full calendar year of 1909.

The returns to the internal revenue collector must be made on or before March 1, 1910. This means that a corporation will have the months of January and February to make up from its books for the year 1909 the statement required. As already noted in these dispatches a large number of corporations are complaining of the form which the statement must take. It is asserted that not one-half the corporations in the country keep books from which the required report can be made. The internal revenue bureau will soon have its rules and regulations for the collection of the tax ready for submission to the attorney-general, who, by direction of the president, is to pass on them before they go out to the internal revenue collectors in the states.

**Principal Features Explained.**  
For the information of corporations the internal revenue bureau has prepared a summary of the principal features of the new tax law. It is as follows:

1. The law applies to every domestic corporation, joint stock company or association, organized for profit and having capital stock or share capital, and every insurance company; also to every foreign corporation as to business transacted and capital invested in any state or territory of the United States.

2. A tax of one per cent (1 per cent) is imposed on the entire net income over and above \$5,000 in each calendar year, exclusive of dividends received from corporations, etc., on which the tax is imposed, beginning with the year ending December 31, 1909.

3. On or before the first day of March, next succeeding, and under oath or affirmation of the president, vice president or other principal officer, and the treasurer or assistant treasurer, a return, covering the preceding calendar year shall be made to the collector of internal revenue for the district in which the principal place of business or office is situated, in the form prescribed by the commissioner of internal revenue, with the approval of the secretary of the treasury.

**Indebtedness and Income.**  
This return, as provided for in Article III of the act conforms to the method prescribed in Article II for ascertaining the net income and shall contain the following information:

(a) The total paid up capital stock or share capital outstanding at the close of the year.

(b) The total bonded and other indebtedness at the close of the year.

(c) The gross income received from all sources during the year.

(d) All dividends received within the year on stock of corporation, etc., subject to the same tax.

(e) The total amount of all ordinary and necessary expenses actually paid within the year out of the earnings, in the maintenance and operation of the business and property, stating separately all rent, franchise and like payments required to be

made as a condition to continued use or possession of property.

(f) All losses actually sustained during the year and not compensated by insurance or otherwise, stating separately any amounts allowed for depreciation of property; also, in the case of insurance companies, sums paid within the year on policy and annuity contracts (not dividends) and the net addition to reserves as required by law.

(g) Interest actually paid within the year on bonded or other indebtedness to an amount of such indebtedness not exceeding the paid up capital stock or share capital outstanding at the close of the year; also, in the case of banking institutions, all interest actually paid within the year on deposits.

(h) All taxes paid within the year, and separately the amount so paid for taxes of a foreign government or country.

(i) The net income after making the deductions indicated in (d) to (h) and also deducting \$5,000.

**May Examine Books.**

4. The commissioner of internal revenue may examine any books and papers bearing upon the matters required to be included in the return, and may require attendance and take the testimony of any officer or employee with reference thereto. Upon information so obtained he may amend the return made or make a return where none has been made.

5. The commissioner of internal revenue is required to add to the tax:

(a) One hundred per cent in the case of a false or fraudulent return.

(b) Fifty per cent in the case of a refusal or neglect to make a return. In case of neglect occasioned by sickness or absence the commissioner may grant an extension not exceeding thirty days.

6. Assessments shall be made and notifications rendered to the corporations, etc., on or before the 1st day of June next succeeding, which assessment is made due and payable on or before the 30th day of the same month, with penalties to be added if not paid.

7. Articles VIII of the act prescribes the penalties for violations of the law and provides for court jurisdiction.

**Modern Woodmen.**

Every member of Camp 3815, M. W. A., is hereby directed to be at the camp hall at 7:30 this evening. Business of importance is on hands. By order of

THE CONSUL.

## WAS A FALSE ALARM

Someone in Fairview evidently bears a grudge against members of the fire department. A false alarm was turned in from box 57, corner of Hunt and Maple streets Sunday morning about 12:30 o'clock and the firemen were awakened from their sweet slumbers by the clang of the big bell. The firemen are extremely sore over the matter. There have been a number of false alarms turned in from that vicinity recently and the police are making an investigation which may result in several arrests, it is said.

## ADMIRER BY CROWDS

An unusually large crowd inspected the decorations for the Fall Festival on Main street Saturday evening, and nothing but favorable comment was heard. It is estimated by many that the crowd was larger than on any Saturday night when nothing in particular was going on. The crowd seemed to be imbued with the festive spirit. Much of interest was to be seen. The street, window and store decorations were inspected. The merchants have in most instances completed their window displays and interior decorations. They will begin on the exterior decorations tomorrow.

**Modest Request.**

Lazy—Could you help a poor man dat has just found a sample package of indigestion tablets?

Lady—How can I help you?

Lazy—You can give me a solid meal of rich foods so I can get indigestion and try de tablets.—Pittsburg Press.

## It's Absolutely True

That coffee drinking gets on the nerves of some persons, upsets the stomach and causes headaches in others.

Quitting coffee and using well-made

**POSTUM**

for ten days tells the tale.

"There's a Reason"

Read the little book, "The Road to Wellville," in every third pkg.

POSTUM CEREAL COMPANY, Limited, Battle Creek, Mich.

## PELLAGRA GIVING ALABAMA A SCARE

Five Cases Were Recently De-  
veloped in One of the  
Counties.

IT STRIKES WHITE WOMEN

PHYSICIANS AND HEALTH OFFI-  
CIALS ARE MAKING PROMPT RE-  
SEARCHES TRYING TO UNDER-  
STAND AN ODD DISEASE.

Birmingham, Ala., Oct. 4.—The fact that the medical records of Alabama show twenty deaths from Pellagra during the first half of the present year, and the further fact that five cases recently developed in a single county, each proving fatal, has served to bring this disease prominently before those charged with safeguarding the health of the state, and physicians generally are delving for new light upon the mysterious disease.

The result of the investigations thus far made seem to explode the ancient theory that pellagra is caused by corn, yet no theory has been advanced that seems entirely acceptable to the medical profession. Dr. Chilton Thorington, a distinguished Alabama physician, who has given the subject much study, has suggested the theory that the mosquito is at the root of the evil, but the medical profession as a whole is far from being convinced.

Though Pellagra is almost as old as the science of medicine, it has thus far baffled the keenest medico-scientific investigators of Europe and the United States. Until a few years ago the disease was almost unknown outside of southern Europe, but during the last year it has gained a strong foothold in the United States, especially in the South and in some sections it has spread with alarming rapidity. Scores of cases have developed in Alabama and Mississippi, death and insanity following in its wake.

**Affects White Women.**

The disease has been known in Alabama for about five years, but it was not until recently that it began to attract wide attention. Owing to this fact the records bearing upon the disease lack much of being perfect. However, from the data at hand it seems that the disease runs its course in from one to three years, the sufferer becoming emaciated and dying of inanition. As a rule it begins in the spring, the first symptom being loss of appetite, followed by derangement of the bowels. This derangement becomes more acute with the approach of summer, but abates in the fall and disappears almost entirely during the winter months. As a rule the second summer is strongly marked by cachexia and the beginning of mental derangement. It is at this stage that a large percentage of the cases in this state have appeared at the insane asylums.

The disease has made the greatest inroads among white women in Alabama. Of the twenty deaths brought to the attention of the medical department of the state during the first half of the year, nine of the victims were white females. Three were white males, while in six of the eight cases among negroes the victims were found to be females.

## CITY IN BRIEF

Water bills due Oct. 1st; 16 N. 8th. 1-10t

Mrs. C. A. Brehm, 35 North Eighth street, will give a special sale on all hats during Fall Festival week.

Water bills due Oct. 1st; 16 N. 8th. 1-10t

## EL DOGHI TORTURED

Moorish Pretender Was Put to  
Death With Revolting  
Brutality.

SULTAN IS EXECUTIONER

(American News Service)

Paris, Oct. 4.—A dispatch to the Matin from Fez, says that inquiries show that El Doghi, the pretender to the throne of Morocco, who was executed at Fez in the middle of September, was but to death with revolting cruelty by Sultan Mulai Hafid himself.

According to the correspondent the monarch, assisted by his chamberlain, dragged the pretender into a cage of lions and then provoked the animals, which leaped upon the manacled captive, inflicting horrible wounds. When El Doghi fell to the ground motionless the lions left him alone in spite of the urgings of the sultan. Thereupon Mulai Hafid pulled his still living victim outside the cage with hooks, emptied a can of lamp oil over him and set him afire, feeding the flames with oil-soaked rags until nothing but the charred bones of the pretender remained.

## LOWE NOW IN OHIO

W. E. Lowe, of Indianapolis, the tax ferret, with whom the county commissioners contracted to ferret out the sequestered taxes of the county, is at present working in western Ohio counties. As yet no sequestered tax has been turned into the Wayne county treasury.



## Boston Store

## Compare Our Special Suit Values

With goods shown elsewhere and you will discover that our special suit bargains are from a third to a half cheaper.

**\$10.98** Corset  
Style

**\$14.98** Perfect  
Tailoring

**\$20.00** Good  
Fitters

**\$25.00** Simply  
Fine

Other Suits from \$9.98 to \$50.00

**Sweater  
Coats**

Ladies' .....\$1.98 to \$7.50  
Misses' .....\$1.25 to \$3.00

Children's .....\$1.00 to \$1.50  
Men's .....50c to \$2.50

**H. C. HASEMEIER CO.**

## One College Yell That Taft Will Probably Never Forget

Spokane, Wash., Oct. 4.—When the kindly greetings of state and civic officials, the elaborate street decorations, the parade of military and fraternal organizations, the formal speeches, the famous apple luncheon in the Hall of the Doges and the game dinner in the north Idaho forest reserve are forgotten, there will linger in the memory of President Taft, who was the guest of the people of Spokane and the Inland Empire on September 28, an incident of his first official visit to the Pacific Northwest.

Fourteen hundred students, representing in their nativity every state and territory in the Union, all the pro-

vinces in the Dominion of Canada and 10 foreign countries, gathered on the campus of the South Central high school in the morning and united in giving their yell at the close of President Taft's brief address to the war veterans. There was a sprinkling of the men who wore the gray, nearly a half century ago, and they stood soldiers in blue and joined in the hearty cheers and "God bless you and keep you, our president."

The veterans' life and drum corps, composed of Sanford C. West, 13th Illinois infantry; L. G. Skinner, 31st Ohio; C. F. Wightman, 26th Illinois; and A. P. Fassett, First Maine heavy

artillery, first played "Marching Thro' Georgia," and swung easily into a medley of old southern airs, reaching the climax with "The Star Spangled Banner," in which the students and several thousand men and women joined with song and waving of flags. Twenty-four states were represented by the veterans.

President Taft was deeply moved by the demonstration and when his voice could be heard he felicitated the defenders, also showing his appreciation by smiling and bowing to the students.

MELISSA  
The only flour I ever had any luck with  
is Gold Medal Flour. LECUSA.

\*\*\*\*\*  
CRAB APPLES  
Just a few bushels for Jelly.  
Monday morning.  
Try a slice of our mild-cured  
hams.  
H. G. HADLEY.  
\*\*\*\*\*

## Make Us Your Festival Headquarters

Cameras and Supplies, Rubber Goods, Koff and Cold Cures, Box Candy.

**CONKEY DRUG CO., 9th and Main Sts.**

"If it's filled at Conkey's it's right"

# DURING FALL FESTIVAL WEEK

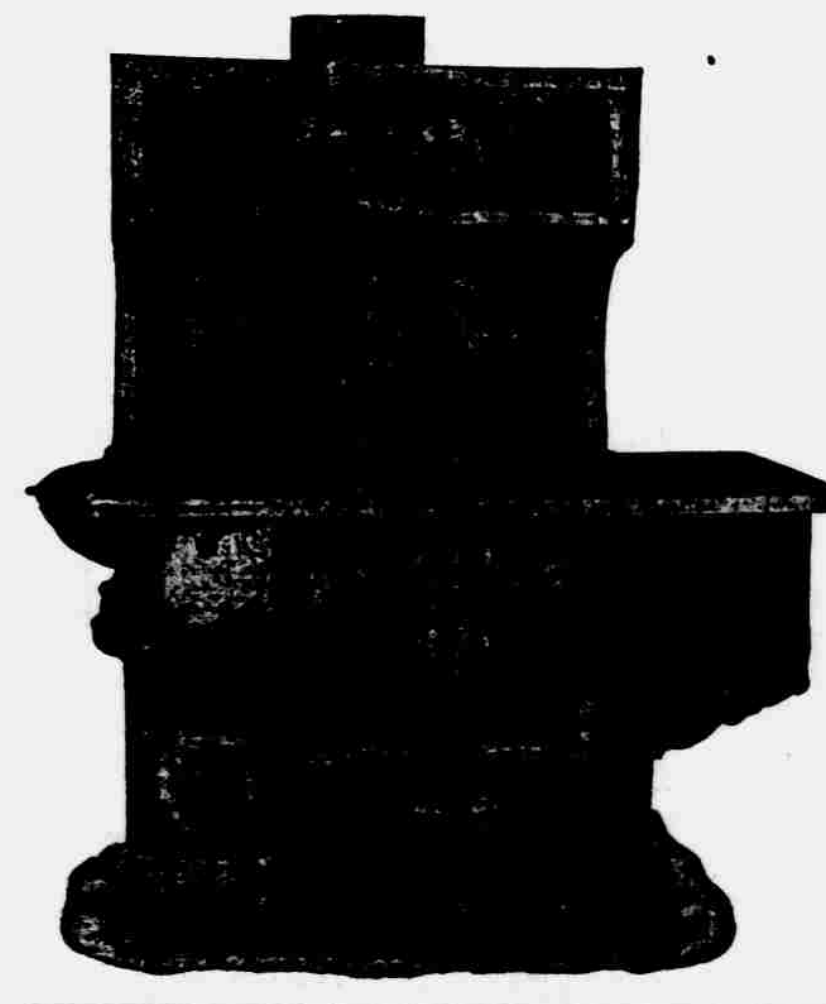
We will give all patrons

**A Cash Discount of 10 Per Cent on all Purchases**

NOTE SOME OF OUR BARGAINS BELOW:

## STEEL RANGES.

Like cut, 6-hole top, duplex grate, 8-gallon reservoir and 19-inch oven. Fully guaranteed. Regular price \$40.00. Fall Festival price, cash or credit **\$36**



## BASEBURNERS

Like cut, with 16 inch fire pot, 3 cold air flues, duplex grate, regular price \$50.00, Fall Festival price cash or credit **\$45**



## SOFT COAL HEATERS

Like cut, with 16-inch fire pot, hot-blast rim and fire linings. Regular price \$20, Fall Festival price cash or credit **\$18**



The same discount prevails on every article in our store, including Furniture, Carpets, Rugs and Draperies. Be sure and visit our store and get our prices while in the city, as we can save you money.

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RICHMOND.

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