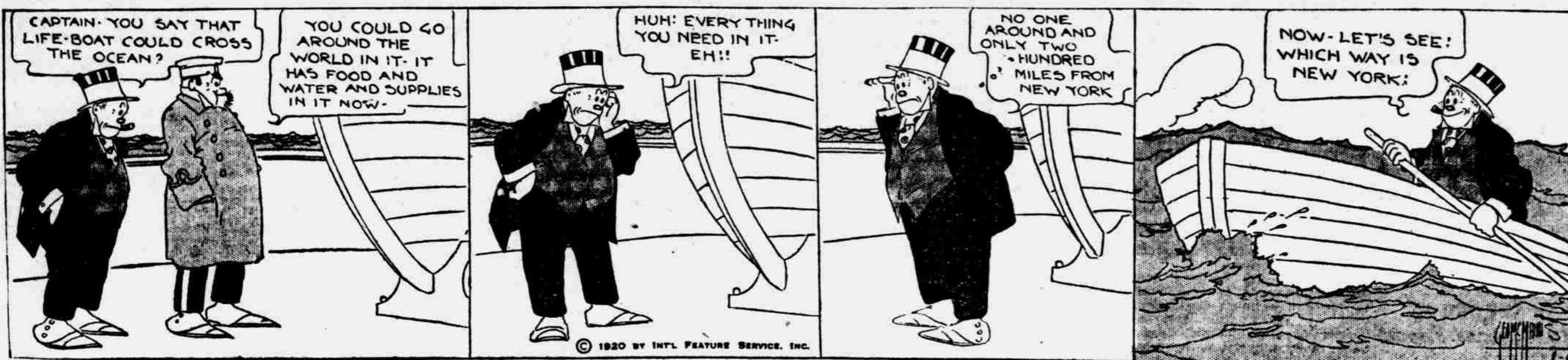


BRINGING UP FATHER



By McManus

IF IN DOUBT, FILE INCOME RETURNS, IS COLLECTOR'S ADVICE

Many local people who believe they are required to file a return under the income tax law are making inquiry as to what exemption is allowed. The blanks must be filed before March 15. The revenue act provides an exemption of \$1,000 for single persons, \$2,000 for married persons and heads of families, and an additional exemption of \$200 for each person dependent upon the taxpayer. If such person is under 18 years of age, or incapable of self-support.

Twenty thousand persons last year paid a fine of \$5 each for failure to file an income tax return for 1918, although their income for that year was not taxable. The delinquents last year were persons whose income exactly equaled the amount of the exemptions and who considered it unnecessary, therefore, to file a return, and others whose income was nontaxable because of dependents, and who were under a similar mistaken impression.

For example, a single man with a net income of \$1,000, was supporting a sister for whom he was allowed an exemption of \$200, placing his income in the nontaxable list. For this reason he did not file a return. When his delinquency was discovered through a return filed by his employer, who is required to report payments of \$1,000 or more to each employee, he was fined \$5.

To avoid penalty every person whose income for the last year equaled or exceeded \$1,000 or \$2,000 according to their marital status or their status as the head of a family, must file a return. The law makes no exceptions, the penalty for failure being fine of not more than \$1,000.

Whether or not a person is the head of a family and entitled to a \$200 exemption is a question to be determined largely by circumstances surrounding each individual case. The king of his status decides, in many instances, whether his income is taxable or nontaxable.

A head of a family is identified by treasury regulation as "a person who usually supports and maintains one or more individuals who are closely connected with him by blood relationship, relationship by marriage, or by option, and whose right to exercise family control and provide for these dependents is based upon some moral legal obligation."

A single person is the head of a family if he is the sole support of dependents living in the same house with him and if he exercises control of household affairs. The words "sole support" are used in the sense that there is no other person to whom the dependents may look for support. Income from other sources, such as interest on bonds, stock dividends, etc., if meager enough still leaves the recipient dependent, does not preclude a claim for exemption. Such income, however, must be included in the return of the head of family.

The \$1,000 additional exemption allowed the head of a family can not be divided between two single members of a household. A division of responsibility excludes the parties from such claim. A single person who does not qualify as the head of a family may claim an exemption of \$200 for a person dependent upon him for support if such person is under 18 years of age or incapable of self-support. He is entitled to the \$200 exemption, provided the mother can not support herself. Otherwise the amount must be considered as a gift, and therefore, is not deductible. A son living at home and supporting his mother may claim the \$2,000 exemption allowed the head of a family, but not an additional exemption of \$200 unless the mother is incapable of self-support.

HOUGHT IT PORTERHOUSE VANNSVILLE, Ind., Jan. 12.—Seven men students of Evansville College, who live at the Excelsior Club, recently decided to reduce the high cost of living and instructed H. H. H. the steward, also a student, to sparingly. Allen bought some meat on the local market and it prepared for dinner Thursday night. The students ate it, thinking it was porterhouse steak. One became sick when he learned what it was.

PAPER DELIVERS EDITION BY AIRPLANE VANNSVILLE, Ind., Jan. 12.—For the first time in the history of Evansville, an airplane out of here carried papers, the trip having been made here to Washington, Ind., 60 miles north, in order to get the New Year's edition of the Evansville Courier to towns along the Evansville & Indianapolis Railroad.

EASTMAN GIVES MILLIONS. BOSTON, Mass., Jan. 12.—George Eastman of Rochester, N. Y., is the notorious Mr. Smith, who has given or pledged \$11,000,000 to Massachusetts Institute of Technology. The sum of more than seven years' giving was revealed by President C. M. Mather of the institute in a statement made prior to a jubilee of the alumni. Mr. Eastman, president of the Eastman Kodak Company, was not present at the

PROHIBITION SURELY CHANGES SCENERY; FORMER SALOON'S DOLL HOSPITAL NOW



"Old timers" stop quite frequently nowadays to stare at the changes which have come over landmarks since John Barleycorn's death was decreed. This photo, taken in New York, shows how times have changed. The room shown was once a famous saloon. Now it has been transformed into a doll hospital. The "Pale Beer" signs are still above the door—partly hidden by the new signs.

Americanization, English Classes Will Be Started

Efforts to organize classes in Americanization and English are being made by W. G. McCombs, vocational director of the High school. Americanization classes will be organized in the Whitewater school district, and courses in English and writing will be offered in addition to classes in Americanization.

Although no definite date has been set for the opening of the classes, Mr. McCombs said Monday that he hoped to have classes organized by Feb. 1.

There is considerable interest among the Hungarian colony in the Whitewater district, in the organization of the school, and several families have already expressed their intention of attending the classes.

New Jersey Court Denies Liquor Mens' Last Wail

(By Associated Press)

WASHINGTON, Jan. 12.—The supreme court today denied permission for the New Jersey Retail Liquor Dealers' association to bring original proceedings in the supreme court to test the constitutionality of the National prohibition amendment and enjoin its enforcement in New Jersey.

The court held it had no jurisdiction.

BRITISH ATTACHE LOSES MONEY AND DOCUMENTS

(By Associated Press)

HAVANA, Jan. 12.—Captain Geoffrey Block, attache of the British embassy in Washington, who left aboard the British cruiser New Zealand yesterday notified the police that while riding in a taxi cab he either forgot or was robbed of a valise containing 11,645 pounds sterling and important documents.

NEW TRIAL CONTINUES.

LOS ANGELES, Cal., Jan. 12.—The condition of the juror whose illness caused a recess over Saturday of the trial of Harry S. New, for the alleged murder of Miss Freda Lesser, his fiancee, today was such that the attorneys could conclude their closing arguments. It was not thought that the case would go to the jury before Wednesday.

FINLAND AWAITING "ARK". HELSINKI, Finland, Jan. 12.—The United States army transport Buford is expected to arrive here Monday. The passengers, it is reported, are to be sent by train to a point in Finland opposite Petrograd.

Ostriches are the largest feathered creatures existing.



THE WAYNE FLOWER SHOP

Flowers for all occasions
PHONE 2614 1031 MAIN ST.

The Theatres

WASHINGTON.

In these days when moving picture super-productions are becoming frequent, if not common, and the use of superlatives in their description has reached a point where the English dictionary has been stripped of all its glittering adjectives, it takes a picture of outstanding importance to create a ripple of attention.

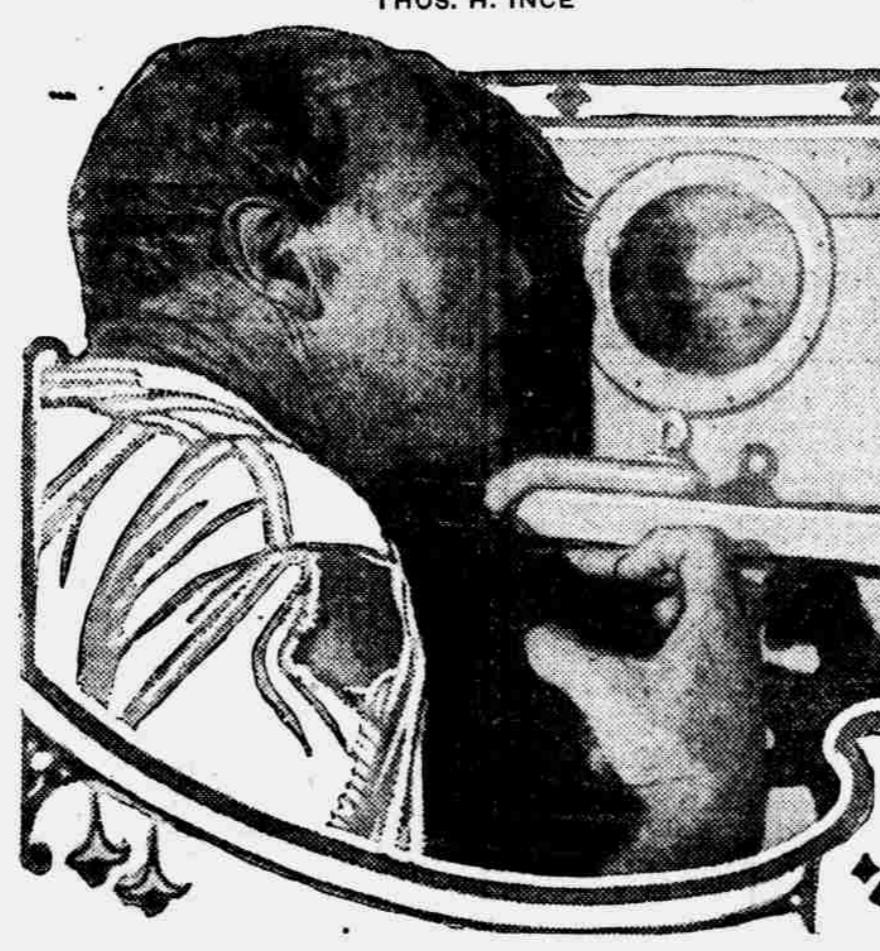
Scrofula Rheumatism and Cataracts are constitutional diseases. They require a constitutional remedy. There is none better than Hood's Sarsaparilla.

Which thoroughly purifies the blood and builds up health.

Monday, Tuesday, Wednesday

HOBART BOSWORTH in "Behind the Door"

A PARAMOUNT-ARTCRAFT PICTURE PRODUCED BY THOS. H. INCE



Also Sunshine comedy "THE ROAMING BATH TUB"

NOTE: This is one of the strongest pictorial programs booked in Richmond this season. Adults—25c. Children—15c.

PALACE

TODAY—
2—Big Special Productions—2

ROY STEWART

—and—

FATTY ARBUCKLE

The delightful western character actor

ROY STEWART

"THE SILENT RIDER"

Thrills, tears and smiles.

In a thrilling story of the west.

A stirring drama of a two-fisted, fast shooting gun fighter.

And for a big laugh

FATTY ARBUCKLE

In his latest laugh maker

"FICKLE FATTY'S FALL"

Pipe Organ for Music

Tuesday—

COSTANCE TALMADGE

in "THE SHUTTLE"

Wednesday—

The supporting cast surrounding Miss Phillips contains many of the same people who appeared in "The Heart of Humanity." William Stowell and Robert Anderson have the principal roles.

MURRAY.

Hobart Bosworth, who is starred in Thomas H. Ince's special production "Behind the Door," which comes as a Paramount-Artcraft picture to the Murray Theatre for three days commencing today, is a forceful illustration that tuberculous can be cured.

Where the former picture attained its greatness through the magnitude of its scenes and elaborateness of its settings, "The Right to Happiness" lays its principal claim to distinction in the exquisite sweetness of its story. Although it has a tremendous plot and a timely theme, above these is its love appeal.

It is not a war picture; it is not a propaganda picture; it is not a preachment; it is a delightfully sweet story of the world's greatest gift—LOVE, told with a tremendous punch of drama.

With the earlier scenes of the picture laid in old Russia, before and after the great war, and showing the attendant horror of chaotic government, the locale shifts to America. This contrast provides wide scope for the director's art in spectacular effect.

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