

REVENUE COLLECTOR ISSUES STATEMENT EXPLAINING TAXES

INDIANAPOLIS, Ind., Jan. 5.—The following statement is issued by M. Bert Thuman, collector of internal revenue, district of Indiana:

In response to numerous inquiries, taxpayers are advised that certain taxes, among them the so-called "nuisance" and luxury taxes, are repealed, effective Jan. 1, 1922, by the Revenue Act of 1921.

"Patrons of soda-water fountains, ice cream parlors and 'similar places of business' no longer are required to pay the tax of one cent for each 10 cents or fraction thereof on the amount expended for sodas, sundaes, 'or similar articles of food or drink.' The small boy may rejoice in the fact that an ice cream cone doesn't cost an extra penny. The tax imposed by the Revenue Act of 1921 is on 'beverages and the constituent parts thereof' and is paid by the manufacturer. 'The tax on the transportation of freight and passengers is repealed, effective Jan. 1, 1922, also the tax paid by the purchaser on amounts paid for men's and women's wearing apparel (shoes, hats, caps, neckwear, shirts, hose, etc.) in excess of a specified price.

"Taxes imposed under Section 904 (which under the Revenue Act of 1918 included the taxes on wearing apparel) are now confined to a five percent tax on the following articles: carpets, on the amount in excess of \$4.50 a square yard; rugs, on the amount in excess of \$6 a square yard; trunks, on the amount in excess of \$35 each; valises, traveling bags, suitcases, hat boxes used by travelers and fitted toilet cases, on the amount in excess of \$25 each; purses, pocketbooks, shopping and hand bags, on the amount in excess of \$5 each; portable lighting fixtures, including lamps of all kinds, on the amount in excess of \$10 each; fans, on the amount in excess of \$1 each. These taxes are included in the manufacturers' excise taxes, and are payable by the manufacturer, producer or importer, and not by the purchaser, as required by the Revenue Act of 1918. The manufacturer may reimburse himself, by agreement with the purchaser, by quoting the selling price and tax in separate and exact amounts, or by stating to the purchaser in advance of the sale, what portion of the quoted price represents the price charged for the article, and what portion represents the tax.

Sport Tax Repealed.
"The taxes on sporting goods, (tennis rackets, fishing rods, baseball and football uniforms, etc.) are repealed, also the taxes on chewing gum, portable electric fans, thermostatic containers, articles made of fur, and toilet articles and musical instruments.

"The tax on sales of jewelry, real or imitation, is five percent, and is payable by the vendor. The tax on the sale of the works of art (paintings, statuary, art porcelains and bronzes) is reduced from 10 to five percent. This tax, payable by the vendor, applies except in the original sale by the artist, or to an educational institution or public art museum, or a sale by the recognized dealers in such articles to other such dealers for resale. "When payable by the manufacturer or vendor, taxes must be in the hands of the collector of internal revenue on or before the last day of the month following the month in which the sale was made.

"Following are forms for making returns and regulations relating to taxes, which may be had on application to offices of the collectors of internal revenue; manufacturers' excise tax form 728 revised, regulations 47, revised; taxes on works of art and jewelry, form 728-A revised, regulations 48, revised; tax on beverages, form 726, revised, regulations 52, revised.

Johnson-Taylor-Johnson Program Is Pleasing

The Johnson-Taylor-Johnson trio gave a delightful program at the East Main Street Friends' church Wednesday night, under the auspices of the James M. Townsend branch of Community Service.

Mr. Johnson had an exceedingly pleasing tenor. He was ably assisted by Mrs. Johnson, who is the possessor of a very sweet soprano voice. Mr. Taylor, pianist, gave several excellent numbers.

FIRE DESTROYS POSTOFFICE
TOKIO (Jan. 5).—The central post-office of Tokyo was destroyed by fire today, entailing the loss of a large accumulation of holiday mail.

Officers of Foreign War Post to Be Installed

New officers of Genn-Lichtenfels post, Veterans of Foreign Wars, will be installed at a meeting to be held at 7:30 o'clock Friday evening in the Y. M. C. A. Officers are: Earl Bone, commander; George Mackinney, senior vice-commander; Walter Eickmeyer, junior vice-commander; Amo Jenkins, adjutant; Norman White, trustee; Forest Todd, ordnance sergeant.

CHRISTIAN OFFICERS ELECTED FOR YEAR

First Christian church held its annual meeting at the church Wednesday night and elected the officers for the year of 1922. Reports of the various organizations of the church were also made by the presidents. Preceding the election of officers, a picnic luncheon was held in the church and all present took part in the festivities. The following officers were elected for the year: C. W. Roland and George Mansfield, elders; Leslie Beach, Marvin Pickett, John Pyle, R. Wiley and Windsor Harris, deacons, and Mrs. Mann and Mrs. Weisner, deaconesses. Rev. A. L. Stamper, pastor of the church, gave a short talk and a special musical program was rendered.

SALZARULLO NAMED LABOR COUNCIL HEAD

Louis Salzarullo was elected president of the Central Labor council at the annual meeting and election of officers in the T. M. A. hall Wednesday night. The remaining officers were elected as follows: Carl Holiday, vice-president; Ernest Gable, secretary; C. A. Griffy, organizer; R. E. Asbury, sergeant-at-arms; L. C. Martin, O. A. Louck and Vern Pentecost, trustees. Anticipating a very busy year, it was decided that the council should meet every week the remainder of the season. The council has been meeting only once every month for the last six months.

Plans are being completed by the council for the big labor mass meeting to be held in the high school auditorium Friday night, Jan. 13. J. M. Seiple, of New York, has been procured as one of the speakers for the meeting. It has been announced by the committee.

E. W. WAGNER MAY RESUME BUSINESS

CHICAGO, Jan. 5.—As the officials of E. W. Wagner and company and the representatives of the receiver, the Central Trust company, worked on the books of the closely brokered house, the belief grew strong in responsible LaSalle street circles that the house would be able to reorganize and resume business. It was pointed out by those in the confidence of the parties concerned, that in the collateral put up by the brokerage house to secure approximately \$1,000,000 in New York and Chicago banks, there is an equity of approximately \$2,500,000 over the liabilities, which is sufficient to cover the gap between the \$5,000,000 assets and \$7,500,000 liabilities of the firm, announced by the attorneys in New York, incidental to the receivership there. President Stephen P. Griffin of the Chicago Board of Trade appointed a committee to go into the affairs of Wagner and company, incident to their grain deals.

Community Service Worker to Entertain Patients

Miss Sharretts, of the Community Service, will meet with the nurses of Reid Memorial hospital Thursday night and conduct social games for the patients at the hospital. The games will be conducted between the hours of 7 o'clock and 8 o'clock. Following the games at the hospital Miss Sharretts will conduct a program of games at the First M. E. church after the regular weekly services.

LOSES RIGHT HAND; DRIVES FORTY MILES TO DOCTOR

SPOKANE, Wash., Jan. 5.—After losing his right hand in a hunting accident yesterday, H. J. Jones of Malden, Wash., stopped the flow of blood, walked several miles to his automobile and then drove 40 miles over ice-covered roads to a doctor.

SWEEPSTAKES PRIZE AT BENTONVILLE WON BY ELSIE MANLOVE

BENTONVILLE, Ind., Jan. 5.—Elsie Manlove, of this town, won the sweepstake prize at the farmers' institute, held here Thursday.

Many prizes were given for foods and grains. About 150 persons attended. Morris Lafuze, of Liberty, delivered an address at the morning session on "A Profitable Farm Orchard." Many questions were answered by Mr. Lafuze following the address.

Ladies of the institute furnished those attending with a luncheon in cafeteria style. Prize winners were: Turnips—First, Leatha Blew; second, Margaret Williams. Mangoes—First, Elsie Mason; second, Garnet Cummins. Squash—First, Garnet Myers; second, Helen Remmer. Cabbage—First, Elsie Mason; second, Ruth Donker.

Pumpkin—First, Elsie Manlove; second, Mary Masot. Corn—First, Frances Hackleman; second, Garnet Myers. Corn Prize Winners: Corn—First, Edna Klein; second, Frances Hackleman. Beans—First, Margaret Williams; second, Elsie Mason.

Sweet Potatoes—First, Letha Blew; second, Margaret Smiley. Tomatoes—First, Ethel Miller; second, Thelma Abercrombie. Beets—First, Margaret Smiley; second, Margaret Haughn. White Cakes—First, Barnet Myers; second, Elsie Manlove.

Devil's Food Cake—First, Margaret Smiley; second, Mary Masot. Prizes to Men: White Corn—First, Carl Caldwell. Yellow Corn—First, Charles McCann; second, Russell Lamberton. Mixed Corn—First, Harry Caldwell; second, Walter Dean.

\$316,335 PROFIT MADE LAUNDERING FOR SOLDIERS

WASHINGTON, Jan. 5.—Washing clothes for soldiers netted the quarter-master corps a profit of \$316,335 from July 1 to Dec. 31 last year. An official announcement by the chief quarter-master said when the army laundry program is carried out to completion, practically every military station in the country would be provided with government-owned and operated laundries, fully adequate to care for the military population. The laundry will make a profit, the statement added, besides greatly improving living conditions for the soldiers.

NO PROGRESS

(Continued from Page One.)

evolve any concrete view of the verbal result and most observers, after expressing their personal opinions of De Valera's action, say the unravelling of the tangle must await today's proceedings of the Dail.

Professor John McNeill, the speaker of the Dail, faces the making of a vital ruling on the allowance of Eamonn de Valera's alternative proposals to be presented to the dail as an amendment to Arthur Griffith's original motion for ratification of the treaty. If they were permitted in the form of an amendment it was recognized that the whole question might be reopened for discussion.

Foresee Appeal
Some dail members believed that, if the speaker's ruling was against him, De Valera would appeal from the chair to the dail itself, thus forcing a division.

In the lobby rumors were flying, one to the effect that de Valera and the other oppositionists, the treaty planned to walk out if the alternative proposals could not be placed before the dail.

The morning newspapers took a gloomy view of the prospects of ratifying the treaty but it was whispered that this attitude was assumed for the purpose of rallying doubtful members of the dail to the support of the pact.

Protests Letter
When the dail met William Cosgrave rose to protest against a letter he said had been sent on behalf of the Sinn Fein to a Dublin business house asking for the loan of the largest available union jack to float beside the green flag over the university buildings, which the dail is now using, when the treaty was ratified.

The dail was in the university building by courtesy of the university, of which Mr. de Valera was chancellor, Mr. Cosgrave pointed out.

Pastor Defends Automobile; Gasoline Helps Church

(By Associated Press)
NORTH ANDOVER, Mass., Jan. 5.—Clergymen who charge the automobile was being the cause of small congregations were invited today by Rev. E. J. Prescott, Unitarian pastor, to denounce their attacks and turn the tables on the devil.

To gasoline Mr. Prescott said he attributed much of the success of his thriving Sunday school. Seated at the wheel of a big truck, and followed by a fleet of touring cars, he obeys the Biblical injunction by going out into the highways and byways every Sunday and bringing to his school children within a radius of seven miles.

North Parish meeting house, of which the clergyman is pastor, was built in 1755 and is one of the oldest churches in New England.

WEST

(Continued from Page One.)

mittee also hail from the west. Fordney of Michigan heads the ways and means committee. Campbell of Kansas heads both the select committee on the budget and the rules committee. Langley of Kentucky is chairman of the public buildings and grounds committee. Kahn of California is chairman of the military affairs committee, and Volstead of Minnesota is chairman of the judiciary committee. The three important committee chairmanships held by eastern Republicans are, Winslow, Massachusetts, interstate and foreign commerce; Porter, Pennsylvania, foreign affairs, and Butler, Pennsylvania, naval affairs.

Seniority Counts

In the assignment of chairmanships in both the senate and the house the seniority rule has always obtained, with only a few exceptions. Because of this the east, following the general practice of continuing its legislators in office term after term, has, until recent years, held all the important chairmanships of both branches of congress whenever congress was under Republican control. The "solid" Democratic south has followed a similar practice, with the result that whenever congress passes to Democratic control Southern Democratic senators and representatives foreclose

Health Should Be Insured in Childhood

Physical faults, incurable in older people, usually are easily corrected during childhood.

Examinations for the army during the World war disclosed an astonishing number of flat feet, weak arches, and crooked spines among young men. The medical examiners said that practically all of these cases could have been cured if detected and treated properly during childhood.

It is the first duty of every parent to know every indication of a physical fault in the child, so that possible lifelong misery may be prevented by prompt, proper attention.

Every reader of this newspaper may secure entirely free a booklet of great value on this subject, prepared by the American School of Hygiene Association. Simply fill out and mail the coupon below, enclosing two cents in stamps for return postage. Write name and address legibly.

(Do not send the coupon to The Palladium. Mail it direct to Washington, D. C.)

Frederic J. Haskin, Director,
THE RICHMOND PALLADIUM
Information Bureau,
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I enclose herewith two cents in stamps for return postage on a free copy of The School Child's Health.

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mortgages on practically every chair-menship. Not until recent years has the west and central west shown any favor, generally speaking, to the policy of keeping experienced legislators in congress. Two terms was the most a senator from those sections of the country could expect, while a western or central western congressman was elected for a third term considered himself lucky. But of late the people of the western and central western states have not shown so much readiness to retire competent legislators to private life.

The result of this has been that western Republicans, all advanced through the seniority rule, now practically dominate congress. The west has come to realize that the work in congress is done in the committees; to understand the advantages which accrue to those sections of the country whose senators and representatives head these committees.

Indiana has always made frequent changes in its congressional representation. Less than 10 years ago the Indiana delegation consisted of two Democratic senators, 12 Democratic and one Republican congressmen. The Indiana delegation in the present congress is solidly Republican. The dean of the Indiana delegation in the house, Representative Will R. Wood, is now serving only his fourth term. Senator Watson began his second term last March. Senator New is still serving his first term. This will explain why Indiana has controlled no important chairmanships in either branch of congress in the past quarter of a century.

REPUBLICANS

(Continued from Page One.)

some other more practicable things that the Republican leaders are considering. First of all, some of them are surveying the country to see what they can do in the way of adding real strength to the senate as a whole. For the immediate present they are beseeching Pennsylvania to send the strongest possible man to take Penrose's place.

A little further ahead, in May, Pennsylvania will name two long-term senators for the filling out of the terms of both Penrose and Knox, and the Republican leaders are going to do their best to see to it that these two new Pennsylvania senators shall be men who will constitute a first step toward restoring the senate to its strength of 10 years ago.

See New Victories

Going a little further afield, the Republican leaders see that there are some senatorships now held by Democrats to which the Republicans may reasonably hope to make a fairly even fight in the elections this year. Among the states in question are Rhode Island, Ohio, Missouri and Wyoming. In these states and elsewhere the

HEALING CREAM QUICKEST RELIEF FOR HEAD COLDS

Colds and catarrh yield like magic to soothing, healing, antiseptic cream that penetrates through every air passage and relieves swollen, inflamed membranes of nose and throat. Your clogged nostrils open right up and you can breathe freely. Hawking and snuffling stop. Don't stay stuffed up and miserable.

Get a small bottle of El's Cream Balm from your druggist. Apply a little in the nostrils and get instant relief. Millions endorse this remedy known for more than fifty years.—Advertisement.

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Home-Made Potato Chips
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Republicans are going to take pains to put up strong senatorial candidates. For opposing Penrose of Ohio the Washington leaders suggest one of two of the ablest and most experienced congressmen from Ohio, or for that matter, from any state, namely Fess and Longworth.

Some go even so far as to say that a member of the cabinet, Harry Daugherty, should be put up to oppose Penrose. So far as that goes, if he chose, and if the president chose to give him a franchise to do it, Daugherty as a cabinet member, could be almost as strong a senate leader as if he were in the senate.

Look to Harding

Of all the intimate remedies for their plight proposed by the Republican leaders, the quickest and easiest would be for Harding to assume leadership himself. If Harding should accept that role he would undoubtedly carry it out through his cabinet. Not only

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BECAUSE it tastes so nice—and they enjoy the rosy health it gives their tender gums and mouths. PEBORINE is an excellent medium of relief and prevention of all common infections of the mucous membranes. It is a wonderful mouth wash. It makes the breath sweet—it does more in guarding against infections.

KEEP your own and the little mouths healthy and sweet. Massage gums with PEBORINE. Spray nose and throat with it, diluted with warm water, two or three times a day. Quickly relieves sore throat. Protects against pyorrhea. 50 cents and \$1.00 for bottles of unusually generous size.

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Winter Footwear Specials and Light Heavy Rubber

Ladies' light weight Rubbers, all styles, first quality, \$9c; Misses' sizes 79c
Ladies' 4-Buckle Goloshes, for military, flat or high heels, best quality, all sizes, at \$3.75
Men's 1-Buckle Cloth Arctics, first quality, U. S. make, all sizes, at \$2.35
Men's U. S. make black ebony guaranteed Boot, sizes 6 to 9, a \$5.00 Boot, at \$3.95
Men's 4-Buckle Cloth Arctics, second quality, all sizes, at \$1.48

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Tapestry Brussels \$1.48
Rugs, 27x54..... \$1.25
Best grade Tapestry Brussels
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Rag Rugs, 27x54, 95c; Rag Rugs, 36x63..... \$1.25
Velvet Strip Yarn Rugs, all sizes..... \$1.17
9x12 Matting Rugs, beautiful patterns, just the thing for bedrooms; special at..... \$5.00

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Are you ready for the germs? Preparedness for sudden changes of weather calls for food that gives warmth and strength to the body.

Shredded Wheat With HOT Milk

Makes rich, red blood and healthy tissue and gives that "comfy feeling" that fits you for the day's work in all sorts of weather. Heat the Shredded Wheat Biscuits in the oven to restore their crispness—pour hot milk over them, adding a little cream and a little salt. It gives natural warmth in a natural way and supplies all the strength-giving nutriment needed for a half day's work. Better than mushy porridges for youngsters or grown-ups. All the meat of the whole wheat in a digestible form. Ready-cooked and ready-to-serve.

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TRISCUIT is the Shredded Wheat cracker—a real whole wheat toast—and is eaten with butter or soft cheese.

