

SPIES IN AMERICAN ARMY

Enemy Agents Found in Uncle Sam's Uniform Will Be Severely Dealt With.

Most difficult to detect of all spies is the traitor in uniform. The penalty is death, of course, but this never has deterred the master spy.

Thus far there have been a few instances of men who impersonated officers. These have proved to be crooks and swindlers intent on fraud and robbery.

Curiously enough, fewer complaints of enemy activity have come from American cities where German colonies are located than from cities where other large foreign elements reside.

BOT THEIR PAPERS "SMOKED"

Readers Were Amply Protected Against Infection in the Early Days of the Republic.

In the early days of the United States, at times when epidemics were appearing in the larger cities, the publishers of newspapers disinfected their sheets before delivering them to newsboys and post riders.

Readers were amply protected against infection in the early days of the republic.

The academic and pedantic newspaper critics, who, like the poor, have been present, used to assert at such times that a publisher would perform a much more useful service for the public if he would pay more attention to disinfecting the contents of his papers and less to disinfecting the sheets themselves.

It is said that the king, pausing before the masterpiece, declared: "Exquisite! And yet Solomon, in all his glory, is not R. A. d like one of these."

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FEDERAL INCOME TAX IN BRIEF

The Requirements Boiled Down for Busy Folks.

Returns must be filed on or before April 1, 1918.

Tax due may be paid now or on or before June 15, 1918.

If you were single and your net income for 1917 was \$1,000 or more you must file a return.

If you were married and living with wife (or husband) and had a net income of \$2,000 or more for 1917 you must file a return.

Husband's and wife's income must be considered jointly, plus income of minor children.

Income of a minor or incompetent, derived from a separate estate, must be reported by his legal representative.

Severe penalties are provided for those who neglect or evade the law.

For false or fraudulent return there is a penalty not exceeding \$2,000 fine or year's imprisonment, or both, plus 100 per cent. of tax.

For failure to make return on or before April 1, 1918, fine is from \$20 to \$1,000, plus 50 per cent. of tax due.

Returns must be filed with the Collector of Internal Revenue of district in which you live.

An agent may file return for a person who is ill, absent from the country or otherwise incapacitated.

Each return must be signed and sworn or affirmed by person executing it.

Single persons are allowed \$1,000 exemption in computing normal tax.

A married person living with wife (or husband) is allowed \$2,000 exemption, plus \$200 for each dependent child under 18.

A head of family, though single, is allowed \$2,000 exemption if actually supporting one or more relatives.

Returns must show the entire amount of earnings, gains and profits received during the year.

Officials and employees are not taxable on the salaries or wages received from a state, county, city or town in the United States.

Interest on state and municipal bonds issued within the U. S. is exempt from federal income tax and should be omitted.

Interest on United States government bonds is also exempt, except on individual holdings of Liberty Bonds in excess of \$5,000 par value.

Dividends are not subject to normal tax, but must be reported and included in net income.

Gifts and legacies are not income and should not be included on the return of the beneficiary.

Life insurance received as a beneficiary or as premiums paid back at maturity or surrender of policy is not income.

Payments received for real or personal property sold is not income, but the profit realized thereon is income for the year of sale.

Amounts received in payment of notes or mortgages is not income, but the interest on such notes or mortgages is taxable income.

From the entire gross income certain allowances are made in arriving at the net income.

Necessary expenses actually paid in the conduct of business, trade or profession may be claimed.

A farmer can claim payments for labor, seed, fertilizer, stock feed, repairs on buildings, except his dwelling, repairs of fences and farm machinery, materials and small tools for immediate use.

The amount of rent paid for a farm may also be claimed as a tenant farmer's expense.

Payments for live stock are allowable if bought for resale. But thought for breeding purposes cattle are an investment, not an expense, and cannot be allowed.

A storekeeper can claim amounts for advertising, clerk hire, telephone, light and fuel, also drayage and freight bills and cost of operation and repairing wagons and trucks.

A physician can claim cost of his professional supplies, rent, office help, telephone, expense of team or automobile used in making professional calls and expenses attending medical conventions.

A dentist can claim similar items, except team or auto expense, which are not necessary in his profession.

Expenses that are personal or connected in any way with the support or well being of a person or family are not allowable.

The costs of machines, instruments, vehicles or implements that are more or less permanent in character are not allowable as an expense. They are in investments.

Interest paid on a mortgage or other personal indebtedness is allowable on a personal return.

All taxes paid within the year can be taken out on a federal return, except federal income taxes, inheritance taxes and assessments for local improvements.

Losses sustained in business or through fire, storm or shipwreck or by theft, except when compensated by insurance or otherwise.

Wear and tear of rented buildings or machinery used in business may be claimed.

You can also claim the amount paid to the Red Cross and to other charitable, religious or educational organizations to the extent of 15 per cent. of your net income.

How He Foretold Weather.

At Whitty, when the moon is surrounded by a 'hale of watery clouds, the seamen say there will be a change of weather, for the moon dogs are about. An amusing story is told about a fisherman in Torquay.

Habit to Be Avoided.

The habit of unkind criticism or promiscuous criticism, if you prefer the word, grows by leaps and bounds if permitted to flourish at all.

Our Neighbors.

Charles Lamb was one day criticizing a neighbor rather severely when his listener interposed with a protest that the judgment was mistaken.

"Bedlam."

Bedlam is another example of the English fashion of telescoping words and comes from Bethlehem. The priory of St. Mary of Bethlehem in London was converted into a hospital for the insane in 1402.

Relax If You Would Sleep.

The philosopher Hegel finished his principal work on the eve of the battle of Jena, amidst the thunder of cannon. Noise, instead of interfering with conscious thinking, produces an incentive to thought.

Stamp Perforation.

The perforation of stamps was first commenced in England in 1863, for receipt and draft stamps and for postage stamps in 1854.

Birds' Nests for Soup.

The birds' nests from which the famous Chinese soup is made are built by a species of swallow that abounds on the coasts of Java, Ceylon and Borneo.

Rich Anthracite Deposits.

At least twenty-one workable beds of anthracite have been identified in the state of Pennsylvania. Their maximum depth below the surface approximates 2,500 feet.

The Jaywalker.

What of the jaywalker? He crosses the street diagonally. The motorman leans and shouts. The cop flourishes his club. His whistle shrills. The autos toot.

To Be Remembered.

Frugality is good, if liberality be joined with it. The first is leaving off superfluous expenses; the last bestowing them to the benefit of others that need.

His Patience Exhausted.

A friend liked to tease Max. One day when he thought he had been too rough with him he jammed his hands deep into his overall pockets and backing away from her, asked, "What do you think I am—something to pay with or something wooly?"

Getting Them to Listen.

"One of de surest ways," said Uncle Eben, "to git a crowd highly pleased and interested is to stan' up and tell 'em dey is so wicked dey is all gots' dere to perdition, or words to dat effect."

JOSEPH HOFMANN TO PLAY

HERE ON MARCH 18 WITH ROCHESTER ORCHESTRA.

Few critics hesitate to place Josef Hofmann, who will play here with the Rochester Orchestra on March 18th, in a class by himself. America has heard practically every great pianist the world has produced in the last 50 years.

Mr. Hofmann's appearance in any community is naturally the cause of wide interest among music patrons. His appeal to the general public is far greater than that of any other pianist of this generation.

SAVING LIVES



Father John's Medicine

For Dangerous, Obstinate Colds. No Injurious Drugs

Never wait for a cold to wear off—it wears away the lungs instead. Neglected colds often lead to pneumonia.

Guaranteed free from alcohol and nerve-destroying drugs upon which many medicines depend for their temporary effect.



MENEELY BELL CO.

A SQUARE DEAL



PLANT LONG HELD SACRED

Clover, of which the Shamrock is a species, was much thought of by the Ancient Greeks.

It is difficult to say what was the original shamrock, trefoil or Hero Trinity. The leaf now recognized as the national emblem is that of the white clover.

The clover of two or four leaves was held sacred in the festivals of the Greeks. The one of four leaves, when carried about, is supposed to insure success at play and confer the power of detecting evil spirits.

Some say the four-leaf shamrock is the shamrock of luck, and others that it is the five-leafed one that holds the magic touch.

He-Mias Prim won't tell whether she is engaged or not. She intimates that both Bob and Harry have proposed to her, but that at present she can't make up her mind about their respective merits.

Are You Going to Move This Spring?

If you intend to move please notify us of your new address at once, so that your Bell telephone may be installed on time in your new location.

To handle with dispatch the large volume of telephone removal orders received at this time of year, at least Two weeks advance notice is needed.

Please notify our commercial office when you decide upon your new address



New York Telephone Company

SAVE and SERVE BUY War Savings Stamps

Hibbard, Kalbfleisch & Palmer

MEMBERS New York Stock Exchange New York Cotton Exchange Chicago Board of Trade

United States and Firestone Tire Service Station Vulcanizing a Specialty J. C. BAART

W. H. Baker Rug Weaving and Carpet Cleaning 609 Oak Street

Furniture Movers PIANO MOVERS Sam Gottry Carting Co. OFFICE, POWERS BLDG.

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