

COLLECTING THE NEW TAX

Directions as to Requirements of Law in Effect on December 1st.—How Stamps on Manufactured Articles Shall be Affixed—Cancellation by Initials or by Breaking Package—Tax on Telephone and Telegraph Messages.

Further instructions regarding the collection of the deficiency tax which goes into effect on Dec. 1 have been received at the office of the collector of internal revenue for this district.

Section 22, however, authorizes the commissioner of internal revenue to prescribe this method for the cancellation of stamps as he may deem expedient in lieu of the method prescribed by the act.

Under this authority, it is held that as to stocks of articles subject to tax under schedule B—that is, perfumery, cosmetics and other toilet preparations, chewing gum and substitutes therefor—now in the hands of manufacturers and packed ready for shipment on orders not yet received, which stocks already packed in boxes or cartons remain in their hands on Dec. 1 and it is impracticable to unpack the boxes or cartons for stamping without serious loss, the stamps covering the entire contents of the container may be fixed to the container and cancelled with the initials of the manufacturer, the month and the year.

When goods have been previously ordered for delivery at a future date, the stamps are already placed in shipping cases, to fill the order, and marked for shipment to the purchaser, such goods may be delivered to purchaser, without each article being stamped, provided that the purchaser is provided with proper stamps to attach to taxable articles when the case is opened.

Retailers receiving goods in such boxes or cartons bearing stamps which remain in the stamped container until the contents are removed, will be held liable for the tax on goods exposed for sale unstamped, unless they are able to produce the stamped containers as evidence that the goods have been taxed by the manufacturers.

When Retailers Put Stamps On. Goods, which have been removed from the piece of manufacture to depots or warehouses prior to Dec. 1, may be regarded as in the hands of the manufacturer, and should be stamped by the retailers before being sold at retail.

Where goods are usually offered for sale in small quantities, attached to display cards, stamps covering the bottom of all attached articles may be affixed to the cards.

Where several articles, all taxable, or some taxable and some untaxable, are packed in boxes for sale as entireties, the stamps covering the tax-stamps should be made by affixing stamps in such manner as to be broken on opening the boxes. If the outer coverings in such cases are fancy containers which would be damaged by attaching stamps to covers, or which are of such character that it is impracticable to attach the stamps so that they will be broken on opening the article for use, stamps may be affixed to the side or to the bottom of the container.

In all cases where stamps are so attached as to be broken when the article is used, cancellation is unnecessary. In other cases cancellation of the stamps will be made by affixing initials with month and year.

On Individual Packages. Retailers who are required by law to stamp all taxable articles in their possession Dec. 1, or received from wholesalers before offering them for sale at retail should in all cases where practicable stamp the individual bottles, cans, pots, boxes, etc., and sold and delivered to the customer. In cases where this is impracticable the stamps may be fixed in one of the methods here outlined.

Most Inconvenient Time. Without doubt this deficiency tax will go into operation at the most inconvenient time of the year for retailers. Not only is the year about to operate smoothly before the Christmas rush, the big manufacturers will have much trouble in seeing that the articles shipped to the retailers are properly stamped, and the retailers who already have received large portions of their Christmas stock which are liable for tax, must suspend business on Dec. 1 to stamp each of the many articles which are displayed. According to the law it is illegal to make a single sale after the law goes into effect without affixing the stamp, and it is certainly bad business to sell articles on which stamps have been affixed before that time.

Telegraph and Telephone Messages. The collection of the tax on telegraph and telephone messages presents a peculiar phase. The law provides that a tax of one cent must be paid on all messages the charge for which is over 15 cents, and that this tax must be collected from the sender of a prepaid message. It is very often convenient and necessary to send messages, both telephone and telegraph, from a telephone pay station, which has a tax of 10 and 25 cent coins. How the one cent tax is to be collected in this instance is a problem which the treasury department designs to solve by the method of collecting the tax from the sender of such messages is a matter wholly within the province of the companies receiving and transmitting the messages.

Without doubt the method used will be a modification of the system now in use when a toll line call or telegraph message comes to a sum other than a multiple of five. The operator

FOR GRIP, INFLUENZA, COUGHS, SORE THROAT COLDS. Two sizes, 25c. and \$1.00, at all drug stores or mailed. Humphreys' Homeo. Medicine Co., 111 William Street, New York—Advertisement.

FOR SOUR STOMACH GAS OR INDIGESTION

Surely Use Mi-o-na—Immediate, Safe and Effective Relief or Money Refunded.

When you have heartburn, pains in the pit of the stomach and taste sour and indigestible food it's a sure sign your last meal is not digesting, but fermenting, causing poisonous gases, sourness and acid stomach. Such symptoms must not go unheeded, for they indicate indigestion, which will surely destroy your health and happiness.

Prompt and lasting relief for any stomach distress is a simple inexpensive matter if you will only try the harmless Mi-o-na prescription easily obtained from any druggist.

It Really Does Relieve Rheumatism. Everybody who is afflicted with rheumatism in any form should by all means keep a bottle of Sloan's Liniment on hand. The minute you feel pain or soreness in any of your muscles, bathe it with Sloan's Liniment. Do not rub it. Sloan's penetrates almost immediately right to the seat of pain, relieving the hot, tender, swollen, inflamed area making the part easy and comfortable. Get a bottle of Sloan's Liniment for 25 cents of any druggist and have it in the house—against colds, sore and swollen joints, rheumatism, neuralgia, sciatica and like ailments. You money saved by its use, but it does give almost instant relief.

NEW COURT OF INDEPENDENT FORESTERS. Instituted at Plainfield—Three Names to Choose From—35 Charter Members.

A new court of the Independent Order of Foresters was instituted last Saturday evening in Plainfield with 35 charter members. Organizer James McGrath assisted by George H. Smith of Providence and the chief officers of the nearby courts performed the official ceremonies of instituting the new court, installing the officers and initiating the candidates. There were over 300 Foresters present from courts in Moosup, Wauregan, Jewett City, Norwich, New London, Mendon, Baltic, Tattnall, Voluntown and North Grosvenordale. A guard of honor from the court at Moosup had charge of the initiation, and received deserved praise for their work.

LEFT \$100,000 ESTATE. New London Woman Bequeathed Money to Baptist Church and Relatives.

FIFTH WEDDING ANNIVERSARY. Observed by Mr. and Mrs. Henry Storey at Their Home on Thames Street.

MASQUERADE DANCE. Given at Norwich Club House by H. B. Club.

PURE RICH BLOOD PREVENTS DISEASE. Bad blood is responsible for more ailments than anything else. It causes catarrh, dyspepsia, rheumatism, weak, tired, languid feelings and worse troubles.

Women's Winter Weight Underwear. 50c Vests and 39c Pants at One case of Women's Winter Weight Ribbed Vests and Pants, bleached, fleecy-lined—these are regular 50c quality at \$1.69.

Women's Linen Initial Handkerchiefs. Women's Initial 49c Handkerchiefs. Women's Strictly All Linen Handkerchiefs, packed six in a box, in a full assortment of initials, regular 75c value—Special price 49c a box.

DRS. L. F. and A. J. LaPIERRE. PRACTICE LIMITED TO Eye, Ear, Nose and Throat. Hours 10 a. m. to 3 p. m.

STETSON & YOUNG. Carpenters and Builders. Best work and materials at right prices, by skilled labor. Telephone. 80 WEST MAIN ST.

DENTIST. DR. E. J. JONES. Suite 46 Shannon Building. Take elevator Shetucket Street entrance. Phone.

LAST DAY OF BABY WEEK. Today will be the last day of Baby week. Every mother should visit our Infants' Department today and here Miss Wilson, a trained nurse, lecture on the care of Babies. FREE today: A Cute Rag Doll Cut-out will be given free today to every child accompanied by its mother. Remember today will be the last day of Babies' week.

Demonstration of Bear Brand Yarns. All this week and next week we are having an exhibition of Knitted and Crocheted Articles with free lessons by an expert teacher. Exhibition is made in Dress Goods Section. Everybody interested in knitting and crocheting is invited to attend.

DO YOUR HOLIDAY SHOPPING EARLY. The Porteous & Mitchell Co. DO YOUR HOLIDAY SHOPPING EARLY. CONTINUED TODAY! THE SPECIAL SALE OF FALL AND WINTER APPAREL. Today will be Another Big Day in the Special Sale of Fall and Winter Apparel—Men's, Women's and Children's. We've prepared for the biggest Apparel Day of the entire year, with the greatest values in seasonable merchandise that we have ever offered at this time. Every man who contemplates the purchase of a Suit or Overcoat—every woman who is considering buying a Suit, Coat or Dress should make it a point to visit this store today and see these splendid offerings of Winter Apparel. COMPARE OUR VALUES—THEN BUY WHERE YOU THINK YOU CAN DO BEST. We don't want you to take our word for it—we are actually anxious to have you look around, compare our goods and prices with the goods and prices of other reliable stores, and if you find our prices are not lower, buy at the other store—all we ask is fair comparison and your good judgment.

DRESDEN RIBBON 19c For Fancy Work. Fully 150 pieces of Dresden Ribbons, in a splendid range of new and attractive designs—particularly desirable for fancy work—in several widths, 4, 5 and 6 1/2 inches wide—Special values at 19c and 25c a yard. CHRISTMAS SHOPPING HEADQUARTERS. A Grand Exhibit of TOYS Our Basement Is Everything New In Fairyland Just Now. As usual our splendid showing of Toys and Dolls is located in the Basement. Our showing this season is larger and more varied than ever before. We invite you to visit the store today and see the Holiday showing. Women's and Kid Gloves. Misses' Dress Kid Gloves, in a complete assortment at \$1.00. Women's "Duchess" Kid Gloves, in tans, at \$1.00. Women's "Duchess" Kid Gloves, a complete assortment at \$1.00. Women's One-clasp Doeskin Gloves, in white at \$1.00. Women's Cape Gloves, the "Bacmo" make at \$1.00.

Men's and Youths' Overcoats. Men's and Youths' Winter Overcoats, in fancy brown and gray mixtures, made with belted back and convertible collars—regular \$10.00 Overcoats at \$6.95. Men's and Youths' Winter Overcoats, fancy mixtures and plain black Kersey, single and double-breasted—these are \$13.50 and \$15.00 Overcoats at \$10.50. Men's and Youths' Winter Overcoats, navy, brown and gray chinchilla, single and double-breasted, shawl collar and patch pockets—\$18.00 Overcoats at \$14.50. Men's and Youths' Winter Overcoats in fancy mixtures, navy, gray and heather chinchilla—also gray and black Kersey with velvet collar—\$20.00 and \$22.00 Overcoats at \$16.50. Women's Coats and Suits. Women's and Misses' Winter Coats, back boucles, fancy epaules and stylish mixtures, all attractively trimmed—these are \$7.50, \$8.50 and \$9.98 values at \$5.98. Women's and Misses' Winter Coats, handsome Ziberline Coats, in black, navy and brown, tan and gray mixtures and fancy epaules, all the newest models—Coats that sell regularly up to \$15.00 at \$9.98. Women's and Misses' Winter Coats, stylish models and most favored, some fitted, others with loose back—also 52-inch Black Sating Fur Arabian Lamb Coats—regular \$17.50, \$18.50 and \$30.00 Coats at \$15.00. Women's and Misses' Suits, stylish models, in eponge, chevrot and poplin, in black, navy and brown—these are our regular \$18.50, \$17.50 and \$15.00 Suits reduced to \$13.98.

Men's and Youths' Winter Suits. Men's and Youths' Winter Suits, an odd lot in black, navy and fancy mixtures—these are regular \$12.00 to \$15.00 values at \$9.50. Men's and Youths' Suits, a wide range of styles and patterns, including navy serge, plain black and fancy worsteds—\$15.00 and \$18.00 values at \$12.50. Men's and Youths' Hand-tailored Suits, in two and three-button models—materials are undressed worsted in black and navy and novelty mixtures. These are regular \$20.00 Suits at \$15.50. Balmacaans--Raincoats. Men's and Young Men's Balmacaans, made with convertible collar and patch pocket, sleeves and shoulders lined with Skinner's satin—regular \$15.00 value at \$10.95. Men's and Young Men's Raincoats, of double texture, medium weight, lined throughout, all seams strapped and cemented—regular \$6.00 value at \$4.69. Men's and Young Men's Raincoats, 50 inches long, of dark gray mixed cassimer, lined throughout with same material—guaranteed rain-proof—regular \$12.00 Coats at \$8.95.

Boys' Wear Overcoats and Suits. Boys' Winter Suits. Boys' Junior Suits, sizes 3 to 7, regular \$3.99 Suits—Special price \$2.39. Boys' Norfolk Suits, of navy serge and dark mixtures, sizes 8 to 14, regular \$5.00 Suits—Special price \$3.75. Boys' Norfolk Suits, of navy serge and dark mixtures, sizes 9 to 17, regular \$8.00 Suits—Special price \$5.95. Boys' Norfolk Suits, in a variety of styles, sizes 10 to 18, regular \$10.00 and \$12.00 Suits—Special price \$8.45. Overcoats—Mackinaws. Boys' Winter Overcoats, sizes 3 to 8 years, value \$3.50—Special price \$2.55. Boys' Chinchilla Overcoats, sizes 3 to 8 years, value \$4.50—Special price \$3.45. Boys' Balmacaan Overcoats, sizes 3 to 17, value \$8.00—Special price \$6.45. Boys' Mackinaws, sizes 8 to 17, regular price \$6.00—Special price \$4.75.

MILLINERY Greater Values Than Ever Before. \$1.00 Ostrich Pon-pons at 39c. 600 Fine Ostrich Pon-pons, one of the most favored styles of the season, in black, white and all the fashionable colorings—these are regular \$1.00 value at 39c. Untrimmed Velvet Hats at 98c. About 200 in the lot—Women's and Misses' Untrimmed Velvet Hats in all the best shapes of the season—these are regular \$1.98 and \$2.50 Hats at 98c. SEE OUR SPECIAL VALUE DRESS HATS. Representing Values That Are Unmatchable. \$1.98 Hats that usually sell at \$3.00. \$2.98 Hats usually sell at \$3.98. \$3.98 Hats that usually sell at \$5.00. Included amongst the foregoing are Hats in the new "Sand" and "Primrose" shades. Two Prices on All Our Fine Dress Hats. All our Women's Fine Dress Hats that sold up to \$10.00—reduced now to \$5.95. All our Women's Fine Dress Hats that sold up to \$20.00—reduced now to \$9.95.

Beautiful Cut Glass at 98c. 200 pieces of Cut Glass on clear crystal blanks, beautiful floral patterns in a big variety of articles—Covered Butter Dishes, Handicapped Bon-bons, Comports, Large Vases, Handled Vases, Vinegar Cruets, Flower Baskets, Berry Bowls, Celery Trays, Etc. While they last we offer a choice of any piece at 98c. (Basement Department)

Demonstration of Bear Brand Yarns. All this week and next week we are having an exhibition of Knitted and Crocheted Articles with free lessons by an expert teacher. Exhibition is made in Dress Goods Section. Everybody interested in knitting and crocheting is invited to attend.