

DEFINES CITIZEN'S DUTY UNDER INCOME TAX LAW

Revenue Bureau Prepares Form Upon Which Returns Are to Be Made.

Penalty Prescribed for Failure to Comply With Regulations. Obligations of Individuals.

Although general regulations, defining the obligations of individuals in making their returns under the income tax law have not yet been issued by the internal revenue bureau, the form upon which such returns shall be made has been prepared and printed. These forms will be immediately distributed to the internal revenue collectors of the United States, by whom individuals may be supplied.

Every citizen of the United States, whether residing at home or abroad, every person residing in the United States and every non-resident alien who has income from United States investments of \$2,000 or over must make such return.

Specific Exemptions.

For the part year 1913 the specific exemptions will be \$2,000, or \$3,333.33 in the case of a married person, and in future years \$2,000 and \$1,000, respectively. Where the tax has been withheld on part of the income at the source, or where part of the income comes as dividends upon stock of a corporation which is taxable under the corporation tax section of the law, the regulations set forth that such income shall be deducted from the individual's total net income when computing the amount on which he is taxable.

The law imposes a tax of 1 per cent, and individuals who have an income over \$25,000 and not more than \$50,000 shall pay an additional tax of 1 per cent on such amount; on all over \$50,000 and not over \$75,000, 2 per cent; on all over \$75,000 and not over \$100,000, 3 per cent; on all over \$100,000 and not over \$250,000, 4 per cent; all over \$250,000 and not over \$500,000, 5 per cent, and all over \$500,000, 6 per cent.

Penalty for Non-Compliance.

Returns must be in the hands of the collector of internal revenue in the district where the payee lives, or where he has his principal place of business, not later than March 1; failure to observe this time limit will be punished with fines ranging from \$25 to \$1,000. Refusal or neglect to file returns except in case of sickness, or absence, will result in an addition of 50 per cent to the tax assessed. In case of false or fraudulent return, 100 per cent will be added to the tax assessed, and any person required to make, render, sign or verify such return who makes a false or fraudulent statement with intent to defraud or evade the tax, or who, in the execution of such return, is guilty of a crime of not more than \$500,000, or imprisonment for one year, or both.

Held on Second Larceny Charge.

Charged with a second offense of larceny, Charles Williams, colored, was held for the action of the grand jury in \$10.00 bonds today by Judge Mullowny in the Police Court. It is charged that Williams stole a sheet and a quantity of wearing apparel valued at \$5 from Lizzie Tinner of 3222 Volta place northwest. He denied the charge.

Warns Against Light Paper.

Manufacturers and publishers have gone to extremes in adopting light-weight printing paper for their publications, asserts the Department of Agriculture. In a statement today the department warns against the use of light lamp paper in those publications which are consulted very frequently, and says it is unsuitable for the purposes for which it is employed, and wears out much too fast.

Farmers' Net Income.

The farmer is required to include in his net income all money from produce and animals sold. He may deduct the sums actually paid for the animals sold or slaughtered during the year, but the value of animals raised shall not be deducted as expenses of loss. The farmer also may deduct money paid as expenses for producing farm products, live stock, etc., and for repairs for the year. The cost of tools or machinery is deductible, but not to exceed in value those replaced. Expenses involving fees or emoluments for professional or other services must include all actual receipts for services during the year, together with all unpaid accounts, and charges for service or contingent income for the year. If good and collected within a current year may be deducted from gross income when found worthless, but not before legal proceedings have proved unavailing. Debts contracted in previous year which eventually prove worthless may be deducted subsequently under the head of losses, when they are charged off.

Partnership Earnings.

Partnership due or accrued to individual partner of partnership from net earnings shall be included in the return of the partner, whether distributed or not, and United States pensions must be included in income. Estimated advance of real estate value is not required to be reported, but should be an asset on the individual's books. Costs of suits and other legal proceedings arising out of ordinary business may be treated as expense and deducted from gross income of a business.

In computing net income, compensation of all officers and employees of a state or any political subdivision thereof shall be included, but not where paid by the United States.

U. S. CHECK FOR ONE CENT TO BE KEPT AS SOUVENIR

Secretary Redfield Also Gets One for \$67,660 for Alaskan Fur Sale.

A one-cent check for \$67,660 and another for 1 cent appeared at the Department of Commerce today. The former, made out to Secretary Redfield, was for the government sale of Alaskan seal and blue and white fox skins, recently held in St. Louis. This check the Secretary signed over to the Treasury, to be turned into the miscellaneous funds of the government. He accompanied it with a letter expressing his gratification at the results of the sale, the first held in America. Secretary Redfield said that the seal skins had brought from 3 to 5 per cent and the fox skins from 10 to 15 per cent more than at previous sales in London.

The penny check was to George Louanias, disbursing officer of the department, who formerly held a similar position at the census bureau. When he turned over his accounts the Treasury Department discovered that he had created himself out of 1 cent and returned it in the form of a check. Mr. Louanias declared that he probably would keep the check as a souvenir of the sale of Sam's honesty.

To Subscribers:

Subscribers to The Star who are served by the route boys will confer a favor by promptly reporting to The Star office, either in person, by telephone or by mail, any negligence on the part of the route boys.

TRAIN DE LUXE PUSHES WAY TO BALMY SOUTH

"New York to Florida" Special Inaugurates Season's Schedule.

Brand-new from baggage coach to observation car, the "New York and Florida" special of the Atlantic Coast Line passed through Washington at 6:20 last night on the initial trip of its twenty-seventh consecutive season.

Twenty-three Washingtonians boarded this "train de luxe," which carried 415 passengers as it pulled out of Union station to continue its long run from New York city to Key West, which it makes in forty-two hours. Beginning today and for the next three days similar trains, seeing their first service, will pass through the capital, as it requires five trains to keep the schedule in operation. Every year new cars for this service are turned out by the Pullman company, and those placed in operation for the first time yesterday represented the latest achievements in car building. There were two Pullman's with two drawing rooms and seven compartments each; two with twelve sections and one drawing room, which was Washington car, which contained twelve sections, two compartments and one dining observation and library car and baggage car.

New Diners Purchased.

Nine new diners, said to be the largest cars of their type ever built, have been purchased by the company, and will be operated on the Florida special schedule. All of the eight coaches composing the special are constructed of steel throughout and luxuriously equipped. Leaving Washington at 6:20 on the special, passengers may lunch next day in St. Augustine and have dinner the same evening at Palm Beach. Key West is reached early the second morning via the over-sea railway. There it is possible for one to board a steamer and reach Havana that evening. Only a few stops are made this side of Florida, the principal points being Richmond and Savannah.

Officials on Board.

On board the train last evening were W. B. Barrow, superintendent of transportation of the northern division, and E. Phemexar, superintendent of the Richmond division. The chief electrician and the assistant chief service inspector of the Pullman company also made the trip. The train was met at Union station by George P. James, district passenger agent; E. M. Leonard, assistant superintendent of the Pullman company, and H. P. Meldrum, city passenger and ticket agent.

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Order a case of "HOME BREW" today—the beverage that SATISFIES WITHOUT INTOXICATING. Case of 2 dozen bottles, \$1.70; bottle rebate, 50c. For sale by grocers and all other dealers. Telephone West 1600, 1601, 1602, or write

HOME RULE INDORSED BY MID-CITY CITIZENS

Approve Selection of Local Man to Head Washington Schools.

Resolutions Declare Against Division of Appropriation for Central High School.

Home rule, as exemplified in the choice of a Washington man to be superintendent of public schools, was indorsed; division of the appropriation for the construction of a new Central High School to provide two or more schools, as proposed in Senator Lane's bill, was vigorously opposed, and the United States government was urged, as a matter of justice to citizens of the District of Columbia, to maintain the half-and-half principle of sharing expenses of the National Capital, at a meeting of the Mid-City Citizens' Association last night at 1000 7th street. Resolutions were adopted embodying these views.

Depreciation of real estate values in the section bounded by New Jersey and Florida avenues, O and 10th streets, was a subject brought up by John Shughrue, a retired business man and president of a building association. Property will not bring at the present time, he asserted, what it cost twenty years ago, and even ten years ago.

Barrooms Are Numerous.

It was suggested by Hylas Wheeler of the St. James Hotel, that the great number of barrooms in various blocks might have something to do with depreciated values. This did not appear to Mr. Shughrue to be the case. The advent of motion picture houses, it was suggested, had increased values along 9th street, and might in time have the same effect on 7th street.

Mr. Shughrue recalled that the alleys along 7th street had been paved with original blocks with which M street and Pennsylvania avenue had been paved. This pavement was still in these alleys, he stated. He pointed out the condition of 7th street, last fall, when, he said, grass growing in the middle of the street, this side of Florida avenue, would provide food for all the goats in the District of Columbia.

The subject under consideration was the paving of 7th street, for which the board of Commissioners recommended a thirty-thousand-dollar appropriation. In the effort to have the item canceled by the House restored in the Senate, the special committee of the association was directed to appear before the Senate committee and plead the cause.

Growth of High Schools.

Statistics regarding school conditions in Washington were presented by Charles S. Shreve. These figures, showing an increase in the high school population from 460 children in 1882 to 4,196 in 1913, indicated, he said, that at the next census, in 1922, there will be 6,700 pupils of the high schools. All the white high schools are now filled beyond their capacity, he said. The proposed Central High School, he said, will be crowded to capacity with students the moment it is completed and

DRUNK; TWICE ARRESTED.

Ten Dollars Fine and Five Days in Workhouse the Penalty.

For the next five days Fred Birdsall, who said he is a guard at Occoquan, will work there, but will not receive pay for his work. He was sentenced to a five-day term by Judge Mullowny in the Police Court today on a charge of being drunk.

MANY CRUELTY CONVICTIONS.

Washington Humane Society Reports at January Meeting.

The Washington Humane Society held its January meeting yesterday, at which reports were received of the activities of the organization during December. There were ninety-nine prosecutions for cruelty to animals during the month, and ninety-three convictions in Police Court. Fifteen new bands of mercy were organized in the public schools, and 1,069 children enrolled. Nine agents of the society examined 232 animals. The following persons have been elected to membership: Mrs. Edwin C. Brandenburg, Mrs. Maude Z. Keisley, Mrs. William F. Ham, Miss Helena Smith, Miss Barbara Smith, John H. Hewson, L. A. Merritt and W. W. Anderson.

Contract for Tobacco for Navy.

Secretary Daniels has awarded a contract for 50,000 pounds of navy plug tobacco to Larus & Brother Company, Richmond, Va., at 26 cents a pound.

Overland Limited to California

Attracts, by reason of its appointments, people of culture and excellent judgment. Extra Fare \$10.00

Chicago & North Western Union Pacific Southern Pacific

Leaves Chicago daily 7:00 p. m. from the New Passenger Terminal, arriving San Francisco 10:10 third morning, saving a business day enroute. The world's best long distance train. Double tracks. Automatic Electric Block Signal.

D. M. Davis, G. A., 1020 Chestnut St., Philadelphia, Pa. S. C. Milbourne, G. A., 841 Chestnut St., Philadelphia, Pa.

opened. As it will give accommodations to 2,500 students, and the other schools are already overfull, there must be found accommodations for 1,150 students within the next ten years. As a further argument he cited the opinion of educators that all departments of study should be under one roof. Any cutting down of the appropriation, he was confident, would mean the departure from this ideal, imposing the handicap upon the pupil of attending classes in many places.

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THE GREATER PALAIS ROYAL. A. LISNER. Hours: 8:30 to 5:30. G STREET.

Before and After "Taking of Stock." In the department for Adults' Suits, Dresses and Coats the following reductions in prices: \$10, \$15, \$25 and \$37 for \$20 to \$44 inches. \$45 Suits and Dresses, in sizes to 44 inches. \$11 and \$15 for \$15 to \$20 Coats, in sizes to 44 inches.

Suits Now \$8.98, \$12.98, \$17.98, \$22.50. Heretofore Sold at \$12.50 and Up to \$35.00.



For College Girl - And the Woman Petite.

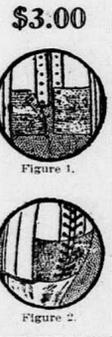
"Stock-taking" may be "all Greek" to the college girl or the adult woman. It means that everything has been counted and the results of the late business year accurately ascertained. It means bargains—it means that stock-taking has told of lots too many or too few, and that reductions in prices to create a quick adjustment are in order.

Coats Were to \$20 \$10

Bunching these many lots—too few and too many—creates a vast variety. Look for all the novelties of the season, of boucle, chinchilla, astrakhan, cheviot and zibeline, in black, grays, browns, taupe and red.

The New Nemo Duplex Self-Reducing Corset

The Suit Department chief says: "I don't see what women of full figure are to do the coming spring season—only the slim seem to be catered to." The Corset Department chief—Mlle. Irene Chadwick—will demonstrate and fit the new "Nemo"—price only \$3.00—and prove that to seem slim is as satisfactory as being slim. The new 1914 "Nemo" is made with both low and medium bust, and among other factors has the improved Self-Reducing front. The front steels are slightly curved inward at the lower ends, thereby giving unusually firm abdominal support from underneath. Ask Mlle. Chadwick to demonstrate models Nos. 327 and 328. Price, \$3.



Both models have very long skirt, which reduces upper limbs. It is made easy and flexible by its construction in front, and by the broad bands of semi-elastic Lastikops Webbing at the back. These semi-elastic bands are not attached to the corset proper at the inner or lacing ends (see figure 1). In lacing this corset, the two upper eyelets in the elastic bands are to be laced through with the two lower eyelets in the corset steels. The three lower eyelets in the elastic bands can, therefore, be closely laced, so as to turn the elastic extension in under the figure, thus giving a complete rounded effect (figure 2); edge of corset and ends of bones can't show through; corset can't "ride up."

Mussed and Tumbled--But Perfect - See Tables on First and Third Floors, Near Elevators.



Old-year lingerie all feminine Washington knows—now at less than the cost of production.

Regular patrons know—that the New Year White Sale never begins here until the old-year stock is sold.

Has the gentle reader yet secured her share of this year's bargain?

Going! Going! Gone—will soon be the word.

Further Reductions for These Last Days of the Clearing Sale: Lot 1—Contains Lace and Embroidery Trimmed Corset Covers and Drawers that were to 17c. Lot 2—Includes Short Skirts and other garments that were to 25c. Lot 3—Combination garments and Princess Slips, Gowns and Skirts. Were to \$1.50. 75c. Lot 4—More Elaborate Princess Slips, Combinations, Gowns and Skirts. Some were \$2.00. Lot 5—Included are Bridal Trousseaux that are now "broken." Values to \$2.00. \$1.33. Lot 6—The most elaborate Parisian Style Lingerie. Values to \$4.00. \$1.79.

"Onyx" Hosiery. Finally Reduced. 75c "Onyx," 35c. 25c "Onyx," 14c. 49c "Onyx," 25c. \$1.00 "Onyx," 49c. \$1.50 "Onyx," 75c.

"Merode" Garments. Union Suits, Etc. \$1.00 "Merode," 69c. 50c "Merode," 39c. \$1.50 "Merode," 95c. 75c "Merode," 49c. \$2 "Merode," \$1.59.

The New Boys' Shop

Second Floor of the Greater Palais Royal.

The Treacherous Months

January, February, March.

Overcoats and Suits \$2.75. Were to \$6.00. "Broken lots" mean sizes missing. "Bunched" mean many lots combined. All sizes are thus created. The Overcoats are in sizes 2 1/2 to 10 years only. The Suits are in sizes 6 to 18 years, with very good variety in sizes 14 to 17 years. \$4.00 to \$6.00 garments are reduced to \$2.75 for choice.

The New Men's Shop

G Street—Two Doors East of Eleventh.

Prices Finally Reduced

Medium and Heavy-weight Undergarments—those you can wear during January, February and March—are now finally reduced in prices. In keeping with this New Shop's policy of never carrying over goods from one season to another—these early and final reductions in prices:

89c for White Wool Shirts and Drawers that were to \$2.50. 79c Only Under-shirts in this lot—but note the quality at this reduced price. 50c for Medium-weight Merino Shirts and Drawers; are worth nearer \$1.00. 39c Mostly 50c and 75c Shirts in this lot, sizes 34, 38, 40 and 42 only.

A. Lisner The Greater Palais Royal G Street