

INCOME TAX RETURNS.

Regulations Approved by the Secretary of the Treasury.

Who Are Subject to the Taxation—How to Make Returns—What the "Gross Gains, Profit and Income Inclusions"—Deductions Allowed.

WASHINGTON, Dec. 14.—The secretary of the treasury yesterday approved the income tax regulations. Every citizen of the United States, whether residing at home or abroad, and every person residing or doing business in the United States who has an annual income of more than \$3,500 is required to make return under oath by the first Monday in March in each year. The first return is to include all income received in the year 1924, from January 1 to December 31. Guardians, trustees and all corporations acting in any judicial capacity are required to make similar returns for minors, wards or beneficiaries. Persons having less than \$3,500 annual income are not required to make returns. All incomes of \$4,000 and over are taxable at 2 per cent.

The person making return is required to make affidavit that he has included in said return all gains, profits and income from every source which he has received by him to which he is justly entitled for that year, and that he is honestly and truly entitled to make all the deductions entered on his return and that he has truly answered the interrogatories set forth on said blank form.

The gross gains, profit and income, returned by persons are to include: Gross profits of any trade, or business wherever carried on; rents received or accrued during the year; profits from sales of real estate purchased within two years; farming operations and proceeds from the sale of all personal property acquired by gift or inheritance; premiums on bonds, stocks, notes and coupons; income from trade or profession not by stated salary and not heretofore enumerated; from salary or compensation other than that received from the United States; from salary or compensation paid by the United States; undivided gains and profits of any partnership; interest received and accrued from all notes, bonds or other securities; interest on bonds or coupons paid of any corporation; dividends from corporations; income of wife or minor child or children; all other sources of income not above enumerated.

The deductions allowed on the return are: Four thousand dollars exempt by law; interest due and paid within the year; national, state, county, school and municipal taxes paid, not including assessments for local benefits; amounts expended in purchase or production of live stock or produce sold within the year; necessary expenses, specified by items, actually incurred in carrying on any business or trade; losses actually sustained during the year; specified actual losses on sales of real estate purchased within two years; debts contracted and ascertained in the year to be worthless; salary or compensation over \$4,000 from which the tax of 2 per cent has been withheld by disbursing officer of the United States government; dividends included in the statement of gross profits from corporations on which the 2 per cent tax has been paid by such corporation.

If any person fails to make return, or makes a false return, the collector is to make return for him from evidence obtained by examining the person and examining his books, and from all other evidence obtainable, and shall add 50 per cent to the amount of tax found due as a penalty for neglect and 100 per cent penalty in case of a fraudulent return.

All corporations, companies and associations, both resident and foreign, doing business in the United States, are required to make annual return of net profits on a separate blank to cover the calendar year 1924. The exemption of \$4,000 allowed to persons is not to extend to corporations, but the return must cover all net profits without exception.

The annual return of corporations must include: The gross profits from all kinds of business; the expenses, exclusive of interest, annuities, or dividends; the net profits, without allowing for interest on bonds or securities; the amount paid on account of interest, annuities and dividends; the amount paid in salaries of \$4,000 or less to each employee; the amount paid in salaries of more than \$4,000 to each employee and the name and address of such employee.

The gross profits must include: All profits of any trade or business; interest or coupons, from bonds or other securities of any corporation; dividends received from any corporation; undivided profits of any corporation; premium on bonds or securities; interest on government securities; not exempt by law; interest on other notes, bonds or securities; profits from sale of real estate; from rents; profits from all other sources, to be enumerated.

The operating expenses must include: Interest on bonds or securities within the year on bonded or other indebtedness of such corporation; losses actually sustained during the year, which must be separately stated and fully described as to cause, date and amount; all taxes actually paid; salaries and pay of officers and employees actually paid during the year; rents and necessary repairs; all other necessary expenses, which must be itemized and fully explained in the return.

The net profits are to include: All amounts paid to stockholders; the amount of undivided profits; surplus or any other fund; amount of profit used for construction, enlargement or improvement of plant; all other expenditures or investments from the net profits.

Certain specified corporations for charitable and like purposes and certain savings banks, mutual insurance companies and building and loan associations are exempt from the income tax. In such cases it is held by the department that the intention of the exemption is to extend its benefits to the small depositors and beneficiaries of such mutual corporations as well as those who are not the intended beneficiaries of the exemption. Collectors are required to examine the articles of incorporation and business methods of corporations claiming exemption, and where such are not within the class specifically exempt to cause return to be made for taxation as in the case of other corporations.

THE EASTERN WAR.

Why the Japanese Troops Waited, and How, When All Things Were Ready, the Plans for the Capture of the Chinese Gibraltar were Carried Out.

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WASHINGTON, Dec. 15.—Tokio, Japan, Nov. 21.—A peace party gradually growing up in Japan, the motive of its formation being derived partly from the general sense of the sufferings and losses entailed by the war and partly from a perception of the immense issues involved in the disintegration of the Chinese empire. Japan's Rothschilds, the Mitani family, have presented to the state an extensive plant of machinery designed for the casting of heavy guns. An arsenal to receive this costly equipment is to be set in Moji, a town on the straits of Shimonoseki that has sprung into sudden prosperity as the distributing center of the coal mines in the north of Kinshu.

On November 21 the Japanese minister of state for finance increased the issue of a domestic loan of 50,000,000 yen (\$25,000,000 gold approximately), being the second of the new issue of a fund of 150,000,000 yen voted by the diet in its recent special session. The first installment, 30,000,000 yen, was placed on the market in August, and was subscribed nearly three times over, the 5 per cent bonds being all taken by the public at par, a portion even selling at a premium.

There have been so many rumors of mediation between China and Japan that the recently circulated intelligence of an offer in that direction from President Cleveland was not immediately credited. Yet the president really is really very anxious to see thinking that he detected signs of a coalition of European powers to dictate peace, and perceiving that Japan must surrender many of the just fruits of her victories in the presence of such interference, he suggested the advisability of arranging for the return of the Japanese government, and have been published abroad, accusing the Japanese of unnecessary slaughter of the Chinese in taking Port Arthur.

Some explain it by saying that no quarter was given; the Japanese being the aggressors, and the revolting sight of the atrocious mutilations committed on some of the Japanese scouts, or others, who had been captured by the Chinese. Indeed, some of the official records found on the capture of Kin Chow, thirteen days previously, detailed the tortures to which the Chinese soldiers and their families were subjected, and their roasting of three Japanese who were with the army as Chinese interpreters. The matter has been brought to the notice of the government, and every effort will be made to throw light on the whole affair.

PRINCE KUNG PRACTICALLY CREATED DIETARY OF CHINA.

LONDON, Dec. 15.—A dispatch to the Times from Tien-Tsin says that Prince Kung, president of the Tsung-Li-Yamen, president of the admiralty, and co-director in the war operations, has been appointed president of the grand council. This makes him virtually dictator, and will facilitate a settlement when the Japanese are ready to treat for peace.

SIR JOHN THOMPSON'S BODY TO BE TAKEN HOME TO CANADA ON THE CRUISER BLENHEIM.

LONDON, Dec. 15.—A requiem mass was celebrated over the body of Sir John Thompson in Lady chapel in Spanish place. The service lasted forty-five minutes. At the conclusion of the mass the mourners and friends passed around the coffin and looked upon the face of the dead premier. The coffin is of mahogany, upon which is a heavy brass shield with the inscription:

The Right Hon. Sir John S. D. Thompson, P. C., K. C. M. G., M. P., Q. C. Died at Windsor Castle, December 12, 1894, aged 50 years. Requiescat in pace.

The coffin was removed to the private mortuary of Messrs. Garstin & Sons, in Welbeck street. As the result of a conference held this afternoon between the officials of the admiralty and the colonial offices, it has been decided that the body shall be conveyed to Canada on board her majesty's cruiser Blenheim.

CHIPPEWA DELEGATES EN ROUTE TO WASHINGTON TO PRESS A CLAIM FOR SEVEN MILLIONS OF DOLLARS.

WASHINGTON, Dec. 15.—The Indian delegates are waiting with considerable interest the arrival of a commission composed of a number of chiefs of Chippewa Indians from the White Earth reservation in Minnesota, who are reported as coming on here for the purpose of presenting a claim against the United States amounting to \$7,000,000, arising from an alleged breach of the terms of a treaty made with them by the government in 1854. Commissioner of Indian Affairs Browning said: "We do not know anything about this claim of the Chippewa Indians, and are paying much attention to it, as no official information in regard to the matter has been received here. The Indians are always claiming money alleged to be due them for lands taken by the government. Should we pay them everything they ask the government would have to pay enormous sums of money."

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OUR COMMERCIAL REVIEW.

A Comparative Statement of Pay-Rolls for November Shows an Increase Over Last Year.—In Some Industries More Hands are at Work than in 1892.—Slight Advance in Stocks.—The Root and Shoe Boom, Etc.

New York, Dec. 15.—R. G. Dun & Co.'s weekly review of trade issued today says:

Dun's review is enabled by the kindness of several thousand manufacturers of their pay rolls for November of this year, in 1892 and in 1893, to make a very encouraging comparison of earnings for that month, which show an increase in total payments of 15.2 per cent. over last year, but a decrease of 18.3 per cent. in comparison with 1892. The accompanying statement of hands employed shows that there in the establishment 10.2 per cent. more persons were employed than a year ago, but 8.6 per cent. less than in 1892. The average earnings for over 250,000 hands is 4 per cent. larger than in 1893, but is 14 1/2 per cent. less than in 1892, and this statement takes no account of hours of work in the months compared or of the establishments not working at all this year. In some of the industries more hands are at work than in 1892, but in others the decrease is large. With the other statements, which are now being received daily, a more exact comparison will be possible.

Contradictory changes in business are quite in order at this season. Neither the larger orders in some branches, nor the depression of prices in others, afford a safe indication of the general movement. But the working force does not seem to be more than usual for the time of the year, and the demand for goods does not seem to diminish, though in most departments it is considerably below the capacity of works in operation, and the volume of business transacted is a little larger in comparison with last year than in November.

The exchanges through the principal clearing houses for the past week have shown an increase of 10.3 per cent. over last year and a decrease of 24.6 per cent. compared with 1892. The speculative markets have advanced a little, though the reasons are hard to find. Wheat is unchanged in price, although western receipts are as large as they were last year and Atlantic exports are 831,205 bushels against 1,029,250 a year ago. The visible supply, as before, is materially greater than at any previous year. Corn is a fraction weaker, without any important change in movement, though the receipts continue remarkably large.

The heavy receipts of cotton have broken down the price to 5.75 cents, in spite of a strong speculative interest looking for some recovery from the lowest point of the year. The market is hard to find. The price of cotton is 1.029,250 a year ago. The visible supply, as before, is materially greater than at any previous year. Corn is a fraction weaker, without any important change in movement, though the receipts continue remarkably large.

THE CONVICTED LABOR LEADERS HOLD A CONFERENCE.

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Another plan and the one that will probably be adopted is to ask the supreme court for a habeas corpus. It is by no means certain that the appeal will have to go to jail. It is assured that they will not have to go by December 24, which is the expiration of the ten days' time given them by Judge Woods in which to map out a plan of action. Before ten days have expired Attorney Darrow has already mapped out some line of procedure.

All the sentenced directors were present with the exception of Vice-President Howard. They were inclined to look at the matter jocularly from a purely personal standpoint, but they all deplore the blow which they claim has been dealt organized labor by the decision. President Debs said: "Unless this decision is reversed there is no use attempting to have another strike. The decision is a fine invitation to the railroads to reduce wages, and I don't believe that we will be able to do anything of it. If they should do so God help the poor employes. He will have no recourse but to 'peaceably quit work' and peaceably starve. If he asks anybody else to join him he will probably be confronted by an injunction and put into the county jail. This will stop every sort of strike. The power of these United States judges is of the most autocratic character. This whole country is ruled by the railroads, and the United States judges but do the will of the corporations."

IN CONTEMPT OF COURT.

MILWAUKEE Men Sent Encouraging Words to Debs. MILWAUKEE, Dec. 15.—The following telegram was sent to Mr. Debs at Chicago by American Railway union men of this city last evening, signed by the presidents of the two lodges of the order located here and there. "We are standing by you, and will help you to your fullest capacity in securing ultimate justice, if possible. Keep a stiff upper lip. A day of reckoning is at hand."

BLIXT READY TO PLEAD GUILTY, BUT JUDGE WILL NOT ALLOW HIM TO DO SO.

MINNEAPOLIS, Minn., Dec. 15.—Judge Alfred Blixt, the self-confessed murderer of Catherine Gelf, was arraigned before Judge Hicks yesterday. Although he was ready to plead guilty the court refused to accept the plea and continued the case until Monday, when Blixt expects to secure an attorney. Blixt talks constantly of the murder, and whenever the crime is mentioned a groan escapes his lips. All through the reading of the indictment these groans were heard by those standing near him.

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The sentence is generally considered a light one. The case will be appealed. In speaking of the decision Attorney Darrow, who represented the defendants, said: "The decision is bad law, but the sentence is remarkably lenient." Vice-President Howard said he was prepared to expect anything. President Debs was more cast down than any of the others.

It was in the discretion of the court to sentence the man to any term of years he chose within constitutional limits and to impose any fine he thought fit. Judge Woods wound up a long opinion by saying: "The object of punishment for contempt of court is to prevent further contempt. My conclusion is that the injunction was right. Mr. Debs is more responsible than any one else. He is a man of marked ability and of strong character, and a leader of these men. It was in his power by merely lifting his voice to stop all this disturbance. He shall, therefore, discriminate between him and the rest of the defendants. I will give Mr. Debs six months in the county jail and the rest three months. This sentence to take effect ten days from now."

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How's This!

We offer One Hundred Dollars Reward for any case of Catarrh that can not be cured by Hall's Catarrh Cure. F. J. CHENEY & Co., Props., Toledo, O. We, the undersigned, have known F. J. Cheney for the last 15 years, and believe him perfectly honorable in all business transactions and financially able to carry out any obligations made by their parties. West & Trux, Wholesale Druggists, Toledo, O., W. L. Kidder, Kinman & Marvin, Wholesale Druggists, Toledo, O. Hall's Catarrh Cure is taken internally, acting directly upon the blood and mucous surfaces of the system. Price, 50c per bottle. Sold by all Druggists. Testimonials free.

SEBASTIAN.—"Meier, just imagine yourself to be standing sentry at the outpost one evening. Suddenly a figure approaches you from behind, and you feel yourself clasped by a pair of powerful arms. What call will you give?" Soldier—"Come, Marie, let me loose."—Meggendorfers Blatter.

Two at a Birth.

In conjunction with the first appearance of the infant, 1895, will be issued a new Almanac relating to Hostetter's Stomach Bitters, published at Philadelphia by The Hostetter Company. In English, German, French, Welsh, Norwegian, Swedish, Holland, Bohemian and Spanish, and obtainable from all druggists and country dealers. Besides the matter descriptive of the Bitters, it will contain accurate calendar and astronomical calculations, illustrations, jokes, verses, statistics and other interesting matter.

"Now, Johnny," said the arithmetic teacher, "suppose that one man were to put a stone two feet thick on top of another like stone, and the next day another on top of that, and keep on thus for seventy years, would you think the pile would be high?" replied the student, "but I guess he'd have a pretty good start for a new post office."

Indigestion Cured

"I suffered with indigestion. Food distressed me very much. I took Hood's Sarsaparilla after meals, and before one bottle was gone I could eat and sleep as usual. I have recommended Hood's Sarsaparilla to many. I never heard of its failure to cure. Recently our station agent had the grip. After he was able to get up he had a disagreeable sensation in his head. He said it felt as large as a Mr. John Bennett's stove and he was unable to perform his duties. He took Hood's Sarsaparilla, and after using one and a half bottles he was fully cured. Truly, there is no humbug about Hood's." JOHN BENNETT, Sumner, Ind. This statement is corroborated by Biggins & Co., druggists, Sumner, Ind. N. B. Be sure to get Hood's because

Hood's Sarsaparilla Cures

Hood's Pills are purely vegetable, perfectly harmless, always reliable and beneficial.

WORLD'S FAIR

HIGHEST AWARD!

IMPERIAL GRANUM

"SUPERIOR NUTRITION—THE LIFE"

THE GREAT MEDICAL FOOD

Has justly acquired the reputation of being

The