

**TIPS ARE HELD TAXABLE**

**Must Be Accounted For in Figuring Income Returns**

Baltimore, March 1.—With only 15 days left in which to file income tax returns for the first quarter, Deputy Collector of Internal Revenue Lewis M. Milbourne is wondering whether taxpayers are remembering to consider extra income outside of their regular salaries and incomes in figuring income taxes.

Various groups are recognized as receiving gratuities now and then that help swell their incomes. For instance, a preacher received a fixed salary, but in addition to this he is usually furnished a rectory that has a rental value; he is handed a fee, sometimes large, for tying a nuptial knot; he often gets maybe a fee for a funeral service and sometimes a monetary remembrance for a christening. All of these are to be added to the preacher's salary when he figures his income tax returns.

Bona-fide gifts, however, are not taxable under the income tax laws. There is a clear distinction to be made between a fee and a gift. The annual Christmas offering to the pastor, which is a custom in many parishes, is purely and simply a gift. But the Easter collection for his benefit is considered to be in the nature of additional compensation for his services to the individuals contributing.

A clergyman may receive an unusually large fee, which might have the appearance of a gift. But if that fee was in consideration of the performance of some service, the offering must be considered taxable income.

"Uncle Sam wants to know how much every poker player, race track follower, crap shooter, and every other kind of gambler won last year," said Mr. Milbourne. "He is not interested in how much he lost. The government regards losses as illegal. His winnings even though he may not follow gambling as a vocation, must be added to his other income in reaching a taxable basis."

Hotel waiters, porters, bellhops, hat checkers and others who have palms faced to the skies are accountable for their tips. The government regards a tip not as gratuity, but as compensation for service. The man or woman who takes tips, therefore, must account for them in figuring income tax.

**SUSQUEHANNA SETS RECORD**

York, Pa., March 1.—The Susquehanna river at Wrightsville has been icebound for 68 days. This is the longest period for a half a century.

On December 23 the stream was frozen over with ice about two inches thick. Since that date it has steadily become heavier and it now ranges in thickness from 16 to 24 inches. Residents along the river fear that a flood will follow the sudden breaking up of the ice.

**BISHOPS PROTEST**

Send Cable to British Archbishops Urging Justice to Armenia  
New York, March 1.—One hundred American Episcopal bishops have sent to the Archbishops of Canterbury and York a cable message protesting against the "proposed retention of the Turks in Constantinople and the spoliation of Armenia."

New York, read in part: "We are grateful for your leadership in the crusade against the proposed retention of the Turks in Constantinople and the spoliation of Armenia. Any compromise with the Turks will be a condonation of crime and will outrage the conscience of Christendom. We believe that Armenia, land locked and robbed of her fairest portions, cannot achieve real independence or self-support."

"We respectfully, but energetically, protest against the proposed measures and appeal to the people of England to prevent the perpetration of a fresh act of injustice against the martyr, Armenia. The American people have always placed implicit faith in the pledges of Great Britain. We cannot believe that Great Britain will disappoint us by failing to do full justice to Armenia."

**LID ON IN HAGERSTOWN**

Enforcement of "Blue Laws" Hits Autoists and Smokers  
Hagerstown, Md., March 1.—The Sunday "blue laws" were observed in Hagerstown yesterday even more generally than on last Sunday, when the lid was clamped on tight following the prosecution of a merchant for selling on Sunday.

Yesterday the garages were not open for the sale of gasoline or automobile accessories and the drug stores sold only drugs. No attempt was made to interfere with the sale of newspapers. Candy, soda water, cigars and cigarettes could not be purchased.

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**2,000 WILL LOSE RANK**

**General March Orders Officers Demoted to Regular Status**

Washington, March 1.—Drastic reduction of permanent officers of the army from their temporary ranks to regular army grades, effective March 15, has been ordered by General March, chief of staff. Of approximately 3,000 officers now holding temporary rank higher than their permanent appointments, about 2,000 probably will be returned to their regular status.

Field officers only will be affected. The number of officers holding general rank are now within the allowance and there will be no cut in the grades of those below the rank of major.

**FRENCH STRIKE QUIET**

**Nationalization Demand Fails to Gain Headway**

Paris, March 1.—The strike appears to be making little headway, judging from the reports received last night in Paris. In the provinces the number of strikers has not increased, and on some of the roads it is said they even have decreased. No untoward incidents of any kind have occurred.

A warrant has been issued for the arrest of Leon Middel, secretary of the Paris, Lyons and Mediterranean unions, on a charge of inciting soldiers to disobey orders.

For results try a classified ad in the Gazette.

**Watch the Little Pimples; They are Nature's Warning**

**Unightly and Disfiguring Signals of Bad Blood.**

Pimples on the face and other parts of the body are warnings from Nature that your blood is sluggish and impoverished. Sometimes they foretell eczema, boils, blisters, and other skin disorders that burn like flames of fire.

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can cause unlimited trouble. This remedy is the greatest vegetable blood purifier known, and contains no minerals or chemicals to injure the most delicate skin.

Go to your drug store, and get a bottle of S. S. S. today, get rid of those unsightly, disfiguring pimples and other skin irritations. It will cleanse your blood thoroughly. For special medical advice free, address Medical Director, 41 Swift Laboratory Atlanta, Ga.

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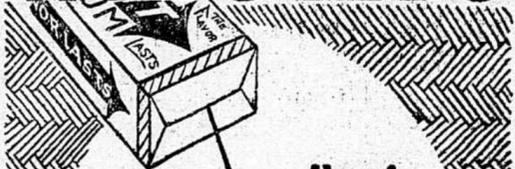
**Foley's Honey and Tar** is a standard family medicine and is good for everyone from infancy to old age. Recommended for coughs, colds, spasmodic croup, whooping cough, la grippe and bronchial coughs.



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