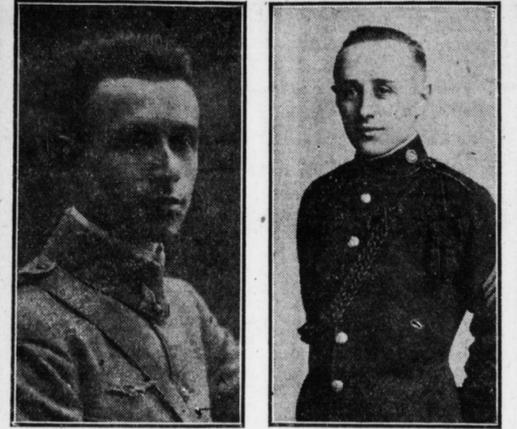


DAUPHIN FLYER PASSES HIS FINAL TESTS AND TAKES HIS PLACE 'SOMWHERE IN FRANCE'



WALTER J. SHAFFER In His New French Uniform As a Flyer of France

SERGEANT E. E. SHAFFER Who is Home From Port Leavenworth to Recuperate From Pneumonia.

Sergeant Ernest E. Shaffer, son of Mr. and Mrs. Charles E. Shaffer, of Dauphin, and brother of Walter J. Shaffer, whose letters from the French flying schools have been followed by thousands in the Harrisburg Telegram, is rapidly recovering from pneumonia at his home. He was given a furlough to recuperate. Sergeant Shaffer is stationed at the Army service school, at Port Leavenworth, Kan. He enlisted in May in the Signal Corps.

port plane, so entirely different from a Caudron that one must needs learn all over again. So we blunder along through the different types and sizes of Nieuports, and by the time we hit Pau we are just getting a dim idea of what that neat flyer, and then the Pauline gets us, and its rush, rush, with a new stunt every day, sometimes more. I'll never forget coming down in torrents and seeing a Nieuport racing along ahead of us 50 meters high.

Dear Mother:— Nov. 29, 1917. I don't know whether that is the date or not, but I do know this is Thanksgiving Day. You can be quite sure my mouth is watering for the good things I know you have prepared, meanwhile I can be thankful for a candle to write by, for an ink-bottle, and a pen, which are some worse than Avord. There I slept in a manner. Here it's the hay, but I didn't sleep a wink. I would go up in the world? I'm not crazy to go higher, although I did get some notion the other night when I rose up in the night to hunt another blanket and like to knock a dozen shingles off the roof as my head came in contact with the eaves. Yes indeed, it's a great life, but I didn't tell you about leaving Pau.

"See what?" we wondered, "what kind of a school is this where we fly in such weather." We were lucky though, for the day before one of the fellows came to the school via automobile and just as he passed the acrobatic field down came a Frenchman in a "villie" and smashed all to pieces with not enough left of the pilot to put in a bag. I say I was lucky and I think you will agree with me, for this sight sure shook that young spectator's nerve for a minute. We were at some classy place at Bordeaux. Imagine walking in a swell restaurant with Polu coats on and carrying our knapsacks with us. The place seemed to be filled with nothing but generals with women gaudily all dolled up in glad rags and paint—mostly the latter. Didn't face two American boys though, but we refused the waiter's offer to put us on exhibition at a center table and held a straight course for a corner. Never have I eaten a better meal, and wonder of wonders, saw my first white bread in four months. I thought it was angel food when I first beheld it so white and spongy did it look. I elected myself an angel right away and partook heartily, but the waiter was careful not to let the bread basket sit there too long, probably realizing we had just come from the trenches.

These accidental deaths never affected me until I heard of an American being killed just lately. Then I realized that even an American could "get it." It was always a Frenchman that I was afraid of. I knew this American very well, too, and a finer fellow never lived. An acquaintance near the front as I told you and many are the stories of one of our pilots being sent up in a plane to "tour de piste," getting lost, and unknowingly flying into the battle zone, coming back with holes in their planes. You can learn the direction of the front right quick, not that I am afraid of flying near it, but I wish a gun or any plane when that time comes, thank you.

"A Beauty" Here I had my first look at a "Spad," that little fast fighting plane of the French. Gee! But it's a beauty! And tiny as a mosquito and as sturdy looking as a horse. This is the type plane I am here to learn to fly, as we Americans are all supposed to fly these. I look back with amusement on the days when I first reached Avord, and sitting atop a dirt pile, watched an 18 m. Nieuport come hurtling down to earth, and as it settled on the ground with wondering eyes. As for the man who piloted it, he seemed like a God, a Superman, in my eyes, and yet I saw him fly the same plane two sizes smaller and think nothing of it. I'm full about it. Even the fact that I have done acrobatics (with a 13 m. Nieuport) that people in America have never even heard of, let alone seen, does not seem out of the ordinary. Probably this was due to the way such things were regarded. Everyone else tried them, the miracle tests expected results, and a man hates to be outdone or admit he is scared. Many a Frenchman was killed at Pau because he would not admit his fear and when he got aloft and his fear mastered him then it was we had another "finished" pilot; for those were the boys that "got it" as a rule.

When I finished Caudran, I was just beginning to get the hang of the thing, but was still groping around in the dark about numberless things that only an aviator runs up against, and wants explained. "Well," he thinks, "I'll understand it when I fly Nieuport, and then comes the Nieu-

motors and give one the feel of the air. Yesterday a man was killed in a Spad. This came about by the pilot foolishly trying acrobatics near the ground with the sad result. The commander used it as the subject of a lecture he gave us that afternoon to the effect that any one caught doing acrobatics near the ground would be given 8 days jail (that's no joke) and sent back to the trenches or the second. Continuing he grimly remarked that he didn't care about the fool pilot, but he did care about the machine. They are expensive. So no matter what happened to you, save the machine, was the way an American summed it up. Time for class. Hope to fly a Spad this afternoon.

Somewhere in France. Dear Mother:— You would laugh plenty if you could see us—for we are two now—the way we are decked out to write letters. One would say of hands at the first look that we were prepared for a polar expedition, and not a worry chasing one, for I feel quite a little better from the professions, such little things. We are all dressed up in our fur-lined combination suits and foot-warmers which were not mine in the first place, but were given to us when we flew at high altitudes. Another thing that doesn't seem so strange is the fact that four different kinds of candy surround us—and they are going down fast. You see, my roommate received his back pay as a corporal to-day, which amounted to the enormous sum of \$5.00 and having been out of funds for so long it went to his head. He went on a spree right away. Not a drinking one, you understand, but a candy one, for he has as sweet a tooth as mine. The sad part of it was that only six little slabs of chocolate were allowed each of us and that only made us hungry, so five minutes later I was back with a different hat, and minus my fur hat, and a new small chunk was all I could buy, however, so filled up on gumdrops—sounds like we are real Eskimos love them so well. They were chewing than filling and I can well understand why there was no limit on their sale, and why the Eskimos love them so well. They would keep him so busy chewing, or digging a stray chunk out of a cracked tooth that he would never notice a wet foot or his six months' long day. Yes, if your little boy is not sick to-morrow, it will be his fault. I've eaten enough gumdrops already to swamp an Eskimo.

Danger on the Ground They have a small tent propped up in the middle of the field where the pilots get some protection from the wintry blasts—but none from airplanes. Every now and then, you know, some chump misjudges his landing place and comes down headed straight for the tent. Then the loud yell, "Attention!" goes up and the tent flap begins spitting forth curses like a theater on fire. It's exceedingly amusing to watch, but not to be in. I was one of the occupants one day and for a quick exit I have yet to see it equalled. After that I braved the elements—there was more to interest me outside anyway. I thought I was aboard a bullet when I leveled out several feet above the ground and watched it speed apart. Thought I would never stop, but finally did so far have had four rides in a Spad, and am beginning to like them. There are so many things to remember in driving them as one has to be ready to catch, not forgetting as many more little levers. The man was right who said that one had to

use a thermometer every time he took a nose dive, for so very do—but the rider won't get through if I go into details about the chocolate. Spad. Suffice it to say that I have flown just enough in it to realize what I don't know, which is quite a lot. There are no altimeters on these planes which we train on here, and my roommate went up in one to-day with even the revolution indicator missing. First thing we know they will send us up without an engine! All this is no doubt done to get us accustomed to judging distances by eye and not instruments, and engine by ear. The theory is good, but a little hard on a guy who don't guess right, or has a bad ear for engines. That, however, is all in the game, for its a game of chance all the way through which only makes it more interesting and causes one to use all his wits to beat it. The mechanics add quite a few feathers, all their own, once in a while, for they think nothing of a busted belt. The first ride I had in a Spad was without a safety belt, but I was so anxious to ride I had no kick coming. "Hang the belt," was the way one looked at it. "We'll make a good landing." And so we did, but I'll admit I nearly had heart failure as the engine began missing when I tried over a clump of telegraph wires. Every time that engine missed a beat my heart did also, for one sure is "out of luck" if his engine dies and an aviator fears nothing more than that. It's awfully nice and warm riding in these Spads though, and the seat sure is cozy, in fact, more comfortable than any chair you have at home, which you will admit is going some. I'm not knocking the fun, although I do knock wood when my head swells too much—you understand, but just trying to explain that you can't beat it for comfort. It's bedtime now—8 p. m.—so will have to quit.

THE INCOME TAX AND THE INDIVIDUAL BY I. A. FLEMING WASHINGTON, D. C. ARTICLE NO. 3

It is within the probabilities that Congress, soon after the holiday recess, will repeal that section of the law which imposes a plain 3 per cent. on all incomes in excess of \$6,000 under the excess profits section of the law which places this tax on incomes derived from professions, etc., where there is no invested capital. In fact, the House has repealed the section. A decision has also been made recently that is very likely to be appealed in the immediate future by Commissioner Roper of the Internal Revenue Bureau. Under the law it is impossible for a trader in stocks or grain to take deduction for losses on completed transactions, and also the law plainly says that losses cannot be deducted to a greater amount than the profits.

A recent Treasury decision gives "dealers" the right to make deductions on uncompleted trades. This would be a great loss to the Government if not revoked, and a great saving to taxpayers. Its recall is believed to be a matter of a few days. A single person, the head of a family, is entitled to \$2,000 exemption. A Treasury decision thus defines the term "head of a family" used in the sense indicated—"a person who actually supports one or more individuals connected with him or her by blood relationship, relationship by marriage or adoption, or whose relation is based on some moral or legal obligation." It is sufficiently plain and the reader may understand his rights in the matter.

That one is not a citizen does not relieve him from the obligation of filing an income tax schedule—indeed, the tax is more burdensome on aliens than on citizens. A citizen is a person born or naturalized in the United States; a citizen of any other country than the United States whose domicile is in the United States, who has therein his principal business, and who is therein permanently occupied or employed, even though his domicile is without the United States, is held to be a citizen of the United States.

But income from dividends must be reported. Under the old law the surtax on incomes starts at \$20,000; under the law of October 3, 1917, excess of \$5,000 income, after exemptions, is subject to a graded scale of taxes. Dividends after passing the \$20,000 mark become amenable to the surtax under the law of September 8, 1916. Merchants in preparing their schedules should understand the payments for merchandise under the installment plan count as income; that merchants may also make claims for deductions for the hire of clerks and other employees, for the cost of light, fuel, etc., freight, delivery wagons, trucks, etc., but not for the cost of goods. Wages to minor children cannot be deducted.

A physician is allowed to claim for the cost of medicines used, for the operation and repair of automobile in which he makes calls, subscriptions to medical journals and even for expenses resulting from his attendance on medical conventions; the cost of fuel and light for office, for water and for office rent, even if using a room in property owned by him, although the rent paid would have to be reported as income, so that no benefit accrues.

Confusion Has Resulted Much confusion has resulted, pro and con, from the debates in Congress and the enactment of a law substituting information at the source for withholding at the source, save where the bonds of a corporation are secured by a mortgage containing the so-called tax-free clause. Corporations assuming Government taxation on their bonds may continue to withhold income tax at the source; all others must report payment of interest of all character to the collector of internal revenue in their district. In this way the revenue bureau will check up on reports. All employers, bankers, corporations, etc., other than those withholding corporations that have withheld part of any one's income for 1917 "at the source" must make return of the income withheld at once, reporting the matter to the internal revenue bureau.

This is a matter that has caused great inconvenience, especially for some of the great trust companies handling a great coupon collection business. It is understood that some of these companies have had special checks prepared citing the occasion

of the return of funds to individuals. Information at Source Information at the source refers to all income paid in interest, all requests for services, when the amount is \$800, while real estate operators, stock brokers and every class of businessmen make return of information of money paid out to another. Uncle Sam has the business community of the nation working for him, and makes severe penalties for failure to report and even more severe for intent to defraud.

Withholding at the source is still in effect on the fixed annual periodical gains, profits and income of nonresident aliens other than dividends on stocks, associations, etc., which are taxable on their net income. This withholding is at the rate of 2 per cent, and there are no exemptions.

Also from the income of nonresident alien partners not engaged in business or trade within the United States.

Not having any place of business therein, when derived from interest on bonds and mortgages, deeds of trust or similar obligations of other domestic or other resident corporations, associations, etc., the withholding being on a 2 per cent. basis, with no exemptions. (To Be Continued.)

LOCAL BOY REACHES FRANCE Loy L. Keck, son of E. E. Keck, R. F. D. No. 3, Harrisburg, is now in France, according to word received by his father. Young Keck is in the Aviation Service.

PREPARATORY SERVICES Preparatory services for holy communion will be held at the Market Square Presbyterian Church, the Rev. Dr. George Edward Hawes, pastor. Persons desiring to unite with the church will be given an opportunity at the close of the service.

Stomach Relief! Stop Indigestion Gas, Sourness—Pape's Diapepsin In five minutes! Neutralizes stomach acidity, relieving dyspepsia, heartburn, distress. Read!

Time it! Pape's Diapepsin will sweeten a sour, gassy or out-of-order stomach within five minutes. If your meals don't fit comfortably, or what you eat lies like a lump of lead in your stomach, or if you have heartburn, that is usually a sign of acidity of the stomach. Get from your pharmacist a fifty-cent case of Pape's Diapepsin and take a dose just as soon as you can. There will be no sour risings, no belching of undigested food mixed with acid, no stomach gas or heartburn, fullness or heavy feeling in the stomach, nausea, debilitating headaches or dizziness. This will all go, and, besides, there will be no sour food left over in the stomach to poison your breath with nauseous odors. Pape's Diapepsin helps to neutralize the excessive acid in the stomach which is causing the food fermentation and preventing proper digestion. Relief in five minutes is waiting for you at any drug store. These large fifty-cent cases contain enough "Pape's Diapepsin" to usually keep the entire family free from stomach acidity and its symptoms of indigestion, dyspepsia, sourness, gases, heartburn and headache for many months. It belongs in your home.

Break a Cold In Few Hours First dose of "Pape's Cold Compound" relieves the cold and grippe misery—Don't stay stuffed up! Relief comes instantly. A dose taken every two hours until three doses are taken will end grippe misery and break up a severe cold either in the head, chest, body or limbs. It promptly opens clogged-up nostrils and air passages in the head, stops nasty discharge or nose running, relieves sick headache, dull-

Absolutely No Pain My latest improved appliance, including an oxygenated air apparatus, makes extracting and all dental work positively painless and is perfectly harmless. (Age no objection.) EXAMINATION FREE Dr. Phillips, Painless Dentist 320 Market St. (Over the Hub) HARRISBURG, Pa. It didn't hurt a bit

Kennedy's Atomizer Specials DeVilbiss—No. 15 \$1.10 DeVilbiss—No. 16 \$1.29 DeVilbiss—No. 28 89¢ The Atlas—No. 26 47¢ The Atlas—No. 29 67¢ The Atlas Nasal Spray No. 20, 57¢ Patent Medicines 50c Usoline 34¢ 50c Caldwell's Pepsin 34¢ 50c Herpicide 38¢ \$1.20 Bromo Seltzer 67¢ \$1.00 Pure Cod Liver Oil 69¢ 25c Goff's Cough Syrup 17¢ \$1.00 Munyon's Paw Paw and Iron, 73¢ \$1.00 Russel's Emulsion 93¢ \$1.00 Fruitola 67¢ \$1.00 Mayr's Stomach Remedy, 63¢ 75c Mellin's Food 53¢ 35c Pluto Water 27¢ \$1.00 Danderine 59¢ \$1.00 Sage and Sulphur 59¢ 60c Pinex 37¢ 35c Peroxide 19¢ \$1.75 S. S. S. \$1.10 50c Vick's Salve 39¢ \$1.00 Pain's Celery Compound, 71¢ \$1.00 Beef, Iron and Wine 69¢ 75c Bell-Ans 45¢ \$1.00 Phep's Rheumatic 65¢ \$1.00 Absorbine 73¢ \$1.00 Horsford's Acid Phosphate, 73¢ 25c Sloan's Liniment 15¢ 50c Horlick's Lunch Tablets 37¢ 75c Jads' Salts 53¢ \$3.75 Horlick's Malted Milk \$2.75 60c Doan's Kidney Pills 39¢ 60c Sal-Hepatica 35¢ 35c Fletcher's Castoria 23¢ Rubber Goods Specials \$1.00 C. C. Hot Water Bottle, Saturday 69¢ \$1.00 Trident Fountain Syringe, Saturday 73¢ 75c Advance Atomizer, Saturday, 48¢ \$1.00 Favorite Atomizer, Saturday, 68¢ \$1.50 De Vilbiss Atomizer No. 31, Saturday \$1.10 \$2.00 Higrade Molded Water Bottle, Saturday \$1.39 \$1.25 Hub-hot Water Bottle, Saturday 89¢ \$1.50 Velvet Fountain Syringe, Saturday 98¢ \$1.75 Seamless Fountain Syringe, Saturday 98¢ \$2.50 Velvet Combination Fountain Syringe, Saturday \$1.79 \$1.00 S. S. S. 57c 25c Sassafola 15c 25c Gingerole 15c 30c Mustero'e 18c \$1.00 Ever-Ready Safety Razor 79c \$1.00 Caldwell's Syrup Pepsin 67c 25c Beecham's Pills 15c 25c Forkola 15c 25c Mentholatum 16c \$1.00 Bliss Native Herbs 67c Toilet Department La Blache Face Powder 32¢ Swansdown Face Powder 13¢ Woodbury Face Powder 15¢ Java Rice Face Powder 29¢ Pond's Vanishing Cream 15¢ De Meridor Cold Cream 15¢ Elcayta Cream 37¢ Daggett & Ramsdel Cold Cream, 34¢ Hind's Honey and Almond Cream, 37¢ Palm Olive Vanishing Cream 35¢ Stillman's Freckle Cream 29¢ Oriental Cream \$1.07 Orchard White 27¢ Lyon's Tooth Powder 15¢ Sanitol Tooth Powder 15¢ Kalpheno Tooth Paste 15¢ Colgate's Tooth Powder 15¢ S. S. White Tooth Paste 15¢ Euthymol Tooth Paste 14¢ Grave's Tooth Powder 17¢ Pinaud's Lilac 67¢ Violet Ammonia 21¢ Doris' Toilet Water 73¢ Mavis' Talcum 19¢ Mennen's Talcum 15¢ Williams' Talcum 14¢ Colgate Talcum 15¢ Johnson's Baby Powder 13¢ Kalpheno Tooth Powder 15¢ 35c Ozark Coffee 23c Pound Remember the Name and the Number KENNEDY'S 321 Market St.