

During the last winter a strange winged sled has been gliding over the smooth ice of Lake Placid, in northern New York. Conditions being favorable for speed, it often sweeps along at a mile-a-minute clip, its tail gliding and its nose lifted in the air. Except for the fact that it doesn't fly, it might be described as a flying ice boat. With a pair of runners in front and a single one behind, it consists essentially of a light frame supporting a monoplane and a thirty-horsepower motor with aerial propeller connected.

The origin of the tankard took place many years ago, when the water used in the city of London was carried in by men who made use of iron-bound buckets of wood holding three gallons.

CASINO

The House of Variety

TWO SHOWS DAILY
2:30 — 7:30

PRICES:
Adults 25 Cents
Children 10 Cents
Tax Extra.

Tonight, Friday and Saturday

SKIPPER, KENNEDY & REEVES TRIO
In Some Singing

DAVIS & FITZGIBBON
In a Musical Melange

THOU SALT NOT KILL
A Comedy Dramatic Sketch with a Cast of Six People

PATHE NEWS WEEKLY
The World Before Your Eyes

Fox Five-Part Production
"FOR LIBERTY"
Featuring GLADYS BROCKWELL

CASINO SEVEN-PIECE ORCHESTRA
Directed by Harry Strouble

CITY IN BRIEF

Dr. Bullard, osteopath, 15 West Main. To sell 12,000,000 Lewis' 5c Single Binders yearly means popularity.—Adv. Mrs. Curtis Campbell, of Gilman, spent Wednesday in the city with friends.

Use bulk peanut butter—save on butter. McCord's Grocery, two phones—284 and 1184.

The Golden Rod Club will meet Friday afternoon with Mrs. C. Lurvey, 412 Union street.

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Mrs. W. A. Walkup of Gilman, spent Wednesday in the city with her sister, Mrs. H. C. Selig.

Miss Margaret Land, of Grinnell, who has been visiting friends in the city, returned home this morning.

Mrs. C. M. Gilgan, of State Center, spent Wednesday in the city with her daughter, Mrs. Arthur Diggins.

The Lane Addams Club will meet Friday afternoon with Mrs. P. N. Wikke, 817 South Third avenue.

The Dorcas Club of Elm Lutheran church will meet tonight with Misses Grace and Mary Langland, 701 East State street.

Grimes' Golden: Delicious: Wine Saps: Baldwins: and Greening apples are fine. McCord's Grocery, two phones—284 and 1184.

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The art and music department of the Woman's Club will meet Friday afternoon at the home of Mrs. G. A. Tewksbury, 502 North Center street.

Mrs. Amelia Hennes, accompanied by Miss Hazel Schuler, both of State Center, spent Wednesday in the city with the former's sister, Mrs. Louis Olson.

Mrs. George Seager, of Cedar Rapids, was in the city Wednesday on her way to Gilman to attend the funeral of her husband's aunt, Mrs. A. A. Seager, who died Tuesday.

Mrs. H. A. Jaspers and daughter, Florence, of Steamboat Rock, came Wednesday morning to accompany home their husband and father, who has been a patient for two days at the Deaconess hospital.

Working for the Red Cross occupied the afternoon for the members of the Excelsior Aid Society who met Wednesday in the Odd Fellows' hall. The hostesses for the meeting were Messrs. James W. O. Butler and J. A. Harmon, who served refreshments, assisted by Mrs. J. Walker.

Mrs. Omer Lett, 1109 West Boone street, was hostess Wednesday afternoon to the Frisilla Club, whose members enjoyed the hours with their fancy work and with a guessing contest. In the latter the prizes were won by Mrs. A. Eckman and Mrs. Julia Clemens. The hostess was assisted in serving by her daughters, Loraine and Ruth.

The Sunshine Circle met Wednesday afternoon at the home of Mrs. L. J. Stevens, 716 South Eighth avenue, and its members spent the time in piecing quilt blocks and with a guessing contest, in which the prizes were won by Mrs. J. Culbertson and Mrs. Phoebe O'Neal. Mrs. W. J. Stevens assisted the hostess in serving refreshments.

An interesting meeting was enjoyed Wednesday afternoon by the members of the literature department of the Woman's Club, who met at the home of Mrs. Lauretta Nichols, 114 1/2 North Center street. Mrs. Mary Thornton Deland and Mrs. O. B. Waters gave a book review of "The Iron Woman," which was followed by a general discussion. During the program Red Cross work was done.

Questions and Answers About Income Tax

What income, if any, is exempt? The proceeds of life insurance policies paid to individual beneficiaries upon the death of the insured.

The amount received by the insured, as a return of premium or premiums paid by him under life insurance, endowment or annuity contracts, either during the term, or at the maturity, or surrender, of the insurance contract.

The value of property acquired by gift, bequest, devise or descent. It may be understood, however, that the income derived from such property is taxable.

Interest upon the obligation of a state, or any political subdivision of a state, or upon the obligation of the United States, except in the case of obligations of the United States issued after Sept. 1, 1917, only to the extent provided in the act authorizing their issue.

Interest upon the obligation of any possession of the United States, or securities issued under the provisions of the federal farm loan act of July 17, 1917.

The compensation of the present president of the United States during the term for which he has been elected, and the judges of the supreme and inferior courts of the United States in office on Oct. 3, 1917.

The compensation of all officers and employees of a state, or any political subdivision of a state, except when such compensation is paid by the United States government. This includes the official salaries received by public school teachers, state and county officers and employees of municipalities; but income derived by such persons from sources other than state, county or municipal funds, and the other sources enumerated in this answer, is taxable. (See Section 4, act of Sept. 8, 1916, as amended.)

If my salary for December, 1917, is not paid to me until some day in January, 1918, or later, is its amount to be included in my 1917 return?

It is to be returned for the year during which it was actually received by you.

If I am employed by a corporation at an annual salary of \$3,000. The corporation, being in financial straits, only paid "A" \$2,000 during each of the years 1915 and 1916. In 1917, "A" received his salary in full plus the balance of the salary due him for the two previous years. Must he include the full amount received in 1917 in his return for that year?

Yes. \$5,000 should be returned and that amount will be subject to income tax at the rates prescribed for the year 1917.

If you acquire the property sold prior to March 1, 1913, you should take its fair market price or value as of that date, add thereto all amounts subsequently expended in making permanent improvements, then deduct the aggregate of all claims for depreciation in value of property claimed as deductions on previous returns, and the difference between the result thus obtained and the selling price is the amount to be reported under gross income.

If you purchase the property on or after March 1, 1913, the difference between its cost, plus all amounts subsequently expended for permanent improvements less depreciation previously claimed, and its selling price, is to be returned.

If the property came to you on or after March 1, 1913, as an inheritance, the difference between the appraised value placed upon it at that time plus all amounts subsequently expended for permanent improvements less depreciation previously claimed, and its selling price, is to be returned.

When is a farmer to return for tax purposes the value of crops and stock produced?

The value of grain, stock and other products produced on a farm is not considered taxable income until reduced to cash or the equivalent of cash. Therefore, if crops and stock were produced in 1918 on a farm owned by you and they were sold in 1917, the total amount received therefor is to be included under gross income in your 1917 return. Crops and stock produced in 1917, and on hand Dec. 31 of that year, need not be considered; but the amount received therefor should be included in your return rendered for the year during which they are sold.

I rent a farm on shares. When is my share of the crops and stock to be taken into consideration?

Only for the year in which sold. Is a farmer required to report the value of the farm produce which is consumed by himself and family?

No, but any amount of expense incurred in producing garden truck or other products so consumed, cannot be claimed as a deduction.

The Red Cross now has another and new need and one that can be supplied by hundreds of homes with only a little trouble. Buttons are needed for pajamas, convalescent and bath robes, refugee garments, such as boys' trousers and coats, and girls' dresses.

The Red Cross finds that pearl buttons are becoming scarce and hard to get, and such buttons are needed badly by the Red Cross in the making of the garments for wounded soldiers and refugees, as are listed above. It sends out a call broadcast for housewives to save such buttons from old garments and turn them over to the Red Cross.

Today the world is overflowing with opportunity for the woman who is capable, active, youthful—or the woman who looks the part. Gray hair, the appearance of age, is passed by. Unfair—yes; but it is a condition which has to be met.

Thousands of women have found a way out by using Q-bar Hair Color Restorer. Not by dyeing their hair, because Q-bar is not a dye, but thru the natural, gradual way in which it restores the youthful color. Try it if your hair is gray, streaked with gray, or faded. It will do the same for you.

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They Killed the Woman but not the Spirit

Tonight

Strand

and Friday

IN THE WORLD SINCE HISTORY BEGAN

JOAN OF ARC

stands supreme as the greatest woman who ever lived. Ignorant, unlettered, she rose from a peasant's hearth until, within a short span of two years, she stood beside kings.

At 17 years of age she was commander-in-chief of the French armies. At 19 she was burned at the stake by the people she loved. They did not understand.

It is a story which has thrilled men, women and children through the centuries. Now it is told, beautifully, wonderfully, by the marvelous motion picture.

PRICES

5c

10c

15c

Tax Extra

"Joan The Woman"

Saturday—Douglass Fairbanks in a 6-reel feature.

Vocal Selections by Vina Herman Valentine

The Odeon

BUSSY BROS. Managers

2-NIGHTS-2
Commencing Feb. SUNDAY 3d
OLIVER MOROSCO

Presents
The Big Musical Gem

SO LONG LETTY

A California Beauty Chorus Augmented Orchestra

PRICES:
Lower Floor \$1 and \$1.50
Balcony 75c, \$1 and \$1.50
Gallery 50c
War Tax Extra.
Mail Orders Now Accepted.
Box office open Saturday 10 a. m.

COLONIAL

TODAY

Mutual Masterpiece

WILLIAM RUSSELL

— in —
"PRIDE AND THE MAN"

13th Episode of the
"THE LOST EXPRESS"
(The Escape)

TOMORROW
"THE FIGHTING TRAIL"
And Two Good Comedies

LOCAL MARKETS

Prices Paid to Farmers by Marshalltown Merchants

The following prices are quoted by Marshalltown dealers for the different varieties of farmers' provisions, grains and produce.

The Olson Grocery Company quotes the following prices:
Butter—40.
Eggs—50.
Benedict Flour and Feed Company will pay the following prices to arrive in the city at 4:30 p. m. or later:

Clear medium native wool—55@57.
Coarse and low—50@52.
Light, fine—45@50.
Heavy, fine—38.
Pelts—1.00@2.50.

Bury Body at LeGrand. The body of Orlando G. Pfeiffer, who died Monday in Des Moines, was brought Wednesday morning to LeGrand. The body was accompanied by Mr. and Mrs. E. G. Hanson and daughter, and Mr. and Mrs. E. E. Wicht, of Des Moines, and Mrs. W. G. West and son and daughter, of Bondurant. Following a brief prayer service at the Mrs. Sarah Duncan home, burial was in Pleasant Hill cemetery. Mr. and Mrs. D. M. Duncan, of this city, attended the funeral.

Cold Still Delays Trains. The continued cold weather is still causing considerable interference with railroad traffic. Nearly all trains on all roads are running behind their schedules.

Southbound train, No. 1 on the Chicago Great Western, due to arrive in the city at 4:30 p. m. was more than eight hours late today and No. 5 due out of the city at 10:05 was an hour late. Northbound train, No. 4, due to leave the city at 9:30, was two hours late.

In the Police Court. The case of John L. Riley, charged by his wife with disorderly conduct, was heard on a change of venue by Justice B. L. Burritt, Wednesday afternoon. The case was dismissed for lack of evidence.

EGGOE

MAKES GOOD THINGSTO EAT

For delicious cake, doughnuts, pies, puddings, griddle cakes, French toast, noodles, gravies, salad dressings, etc., that taste like more, use Eggoe.

One 25c Package of Eggoe may be used in place of 3 Dozen Eggs for cooking and baking.

25 Cents

Letts, Fletcher Co. Distributors

Spell it
Chiropractic
Pronounce it
Ki-ro-prak-tik
Try it for what ever chronic or acute affliction affects you.

See My Health Talk Every Weds'd'y

Dr. C. W. Schwieler D.C.

THE SCIENCE OF HEALTH
Over 214 East Main St.
MARSHALLTOWN, IOWA

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Why Have Rough Ugly Hands

Men Have Gone Women Are Coming

But It Is the Young or Young Looking Women Who Win

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ODEON

Two Jolly Nights Sunday and Monday 3 & 4 February