

"Always the Best for the Price—No Matter What the Price"

At Donelan's this Week, the Important Annual Event Many Have Been Waiting For

Thanksgiving Sale



Timely Savings in Table Linens

Values that will serve to express our appreciation of your patronage

What Home is There

that now—today—doesn't need something for Thanksgiving? A table cloth that has outlived its usefulness and needs replacing—or another set of napkins, and so on, right down through the list of Thanksgiving needs for the dining room.

This November offering of Thanksgiving linens offers substantial economies to every home on something that is needed.

Embroidered Linens

in the Art Department

- 30x30 Lunch Cloths—scalloped edge—neat patterns—65c values—**49c** sale price
- Buffet and Sideboard Scarfs—18x54, to match above—65c value—**49c** sale price
- Cluny Lace Doilies with real linen center—76c values—**59c** sale price
- Round Lunch Cloths—45-inch, embroidered—\$1.50 value—**1.19** sale price
- Squares and Scarfs—One lot, plain center scalloped and hemstitched edge—30x30 and 18x18—choice—**23c**

Exquisite Linen Sets Table Cloths and Napkins to Match

- 8x10 Linen Sets, extra fine satin damask—Pansy and dot design, table cloth with one dozen napkins to match \$7.00 value—**5.98** sale price
- 8x8 Set Table Cloth and One Dozen Napkins to Match—Clover pattern, made of fine Irish Linen \$8.00 value—**6.98** sale price
- 8x8 Linen Set—One cloth and one dozen napkins to match, poppy and stripe designs, fine for the round table—\$5.00 regular—**4.39** sale price
- Hemstitched Sets—cloth with one dozen napkins to match from \$3.50 to **15.00**

Beautiful Table Damask Note the Special Sale Prices

- 72 and 86 inch Imported Table Damask, extra fine grass bleached, direct from Belfast, \$2.50 and \$2.25 values—Sale price yard **1.98**
- \$1.25 Table Damask grass bleached, extra heavy, double quality—Napkins to match—Sale price a yard **97c**
- 72 inch Pure Irish Linen—\$1.00 value, napkins to match—10 different patterns—**85c** Sale price, yard
- 72 inch Pure Irish Linen—extra fine, double damask—napkins to match, \$1.39 value—**1.19** Sale price
- 64 inch Mercerized Damask, fine grass bleached, a good line of patterns, 65c value—**47c** Sale price yard
- 62 inch Imported Mercerized Damask 50c value—**38c** Sale price
- 70 inch Bleached and Unbleached Table Damask 79c value—Sale price yard **69c**
- 72 inch Pure Irish Linen Damask, fine grass bleached \$1.50 grade—Sale price **1.39**

Table Cloths

- Buffet Scarfs, Lunch Cloths, Tray Cloths, Etc.
- 72x72 Round Table Cloths—Embroidered, all pure linen, good line of patterns \$5.00 value—**4.25** sale price
- 72x72 Square Hemstitched Table Cloths with round pattern fine cloth for a round table \$5.00 value—**3.50** sale price
- Pure Irish Linen Cloths 72x72 inches square, scalloped—four good patterns to select from—\$5.00 value—**4.25** sale price
- Mercerized Lunch Cloths—Square, hemstitched \$1.35 value—**1.19** sale price

Donelan's Linen Sale

Important
The importance of this event is known in most every household, for the reputation of Donelan linens has long since been established. Never was this linen store better prepared than now—never before have we been prepared to quote lower prices. Shrewd housekeepers will take inventory of their linens and will bring their lists of wants here this week.

Linen Lunch Cloths

A Full Line to Choose From

- 36x36, 42x42, 45x45, 54x54—specially priced from **48c to \$5 each**
- Buffet Scarfs, Sideboard and Dresser Scarfs, Tray Cloths, scalloped and hemstitched—**35c to \$3 Napkins \$2 to \$10 per doz.**
- Full Line of Guest Towels and Toweling

Extraordinary Thanksgiving Offerings in Women's Stunning Dresses

A Special Purchase Sale all wool Eponge Dresses

Actually worth Ten Dollars **\$5.95**

Here's an unusual Thanksgiving offering—a special purchase of women's and misses splendid all wool eponge dresses. They are nicely made and trimmed—come in shades of navy, brown and copper. All are splendid \$10 values. We bought them at a price which enables us to offer our customers choice of the lot while they last **5.95**



Great Reductions on All High Class Gowns and Dresses

- All \$49.50 to \$65 evening gowns and party dresses go during this sale at **39.50**
- All \$25 to \$35 crepe de chene and crepe meteor dresses are reduced to **17.50**
- All \$17.50 to \$22.50 fine crepe de chene and messaline dresses will be offered this week at **13.95**

Donelan's

W. J. DONELAN & COMPANY
Ottumwa's Biggest, Best and Busiest Store
We Pay Railroad Fare on Purchases according to the plan of Ottumwa Retail Merchants' Association.

Many Attractive Offerings This Week in Women's and Misses' Coats, Suits, Furs, Millinery, Shoes, etc.

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INTERVIEWS WITH HOG RAISERS WHO HAVE FOUGHT CHOLERA IN THEIR HERDS

The Courier in These Articles Will Afford the Farmer the Means of Giving His Views in Preventing the Dreaded and Costly Swine Plague

The apostles of vaccination among hog raisers in and around Batavia number among the most enthusiastic of their members, Perry L. Heady who resides on a farm, two and a half miles west of Batavia. The saving of his hogs after the loss of four animals that were too sick to be vaccinated when the veterinarian arrived, convinced Mr. and Mrs. Heady as well, that prevention is better than cure.

When the representative of The Courier called at the Heady farm he was unable to see Mr. Heady, but the farmer's wife today is one of the interested parties in most of the bigger farms and the mission there was not a failure, for Mrs. Heady was familiar with the experience they had with the dread of the farmer—hog cholera.

On the Heady farm there were a large number of animals being fed for market when the first signs of cholera made its appearance. A large number the exact amount Mrs. Heady was unable to give except that they brought \$1,100, had just been sold at Ottumwa when the cholera was discovered. To vaccinate was the first thought of Mr. Heady and although but one pig was sick when it was found that cholera was in the herd, a veterinarian was

immediately sent for and told to prepare to vaccinate the entire herd on the farm.

By the time the veterinarian arrived with the serum and virus there were three animals sick. These animals all died as did also a hog that showed no signs of the disease until death took it and it was found that cholera had done the work. There were between forty and fifty shoats vaccinated and the result of their treatment is being watched with care to denote any failure of the vaccination to work properly among them. Thus far the only animals to die according to Mrs. Heady were the four pigs that were sick when the veterinarian arrived to vaccinate the herd.

Mrs. Heady stated that she believes that only vaccination saved the shoats which were exposed to disease from the four that died, and she further stated that the litters as they arrive will be treated as soon as their age will permit.

Mrs. Sarah Cook and three daughters, Edna, Alfa and Annie, have returned to their home in Cowles, Neb., after visiting Mr. and Mrs. Walter Cook, on Church street.

Answers to Income Tax Queries

Readers of The Courier may ask questions regarding the income tax and they will be answered through these columns by Louis Murphy, collector of internal revenue, of Dubuque. These answers are not presented by Mr. Murphy as conclusive, but merely as his opinion, it being manifestly impossible to forecast all decisions of the treasury department—the final court of resort on questions regarding the income tax law.

Q.—This bank is a copartnership or private bank; some shareholders live in other states. Should the officers of the bank withhold the tax or should each partner make his own return?

A.—Your private bank will not, as a bank, make return under the income tax law, it being a partnership. The partners themselves, having each a net income exceeding \$3,000, will make separate individual sworn returns.

Q.—There are three members of this corporation and we wish to know whether or not we are required to pay the corporation tax as heretofore, and also a tax on the income from this property above the prescribed amount.

A.—Your corporation is required to pay the normal tax of one per cent upon its entire net earnings, with no \$5,000 deduction as heretofore. This is all the tax you will have to pay. On dividends exceeding \$20,000 less deductions to which they may be entitled, individual members of your corporation will have to pay an additional tax of one per cent on the amount of income exceeding \$20,000 received by them. You will make no deduction of the tax on dividends, which will have been paid in your tax on net earnings.

Q.—How is a man for the purposes of the income tax to keep track of his expenses as well as those of his wife?

Q.—Must a married woman with income of her own render a statement separate from that of her husband who also has a taxable income?

A.—A married woman who has a taxable income of her own, and her husband who also has a taxable income, each may make a separate return, but if they are living together, they may together make only a single deduction of \$4,000 from their aggregate incomes. Add their total incomes together and subtract therefrom \$4,000. This \$4,000 exemption may be claimed by one or the other, assuming their ability to agree as to who shall claim it, but in no event shall each have the benefit of it. Or they may prorate the exemption. You will understand that for this year they are allowed only five-sixths of the \$4,000 exemption.

Q.—I collect rent for another, whose exemption is \$3,000. Shall I deduct this from my total collections since March 1 or do I begin on Nov. 1? The monthly rental is \$900.

A.—Under the conditions stated you will not be required to withhold the normal tax this year. Next year, if you have paid the owner \$3,000 you will thereafter make deduction of the normal tax of one per cent unless he files with you certificate of exemption.

Q.—I have paid this summer for repairs on house and barn and painting same about \$800. No new building has been erected; simply making necessary repairs on old ones. Can this amount be deducted from my gross income, the same as the taxes, in making my returns to the government under the income tax law?

A.—If the value of your property has been increased in the sum of \$800 by the repairs made, you may not make the deduction. The charge of \$800 is excessive for depreciation clearly extended over a period of years; to mass all the allowance for depreciation in a single year under the head of repairs, would be obviously unfair.

Q.—I bought a piece of property in 1909 for \$14,000 and sold it in October, 1913 for \$19,000. Is this profit taxable under the new law?

A.—It will take a ruling by the department to which I have submitted the question, to decide this. I think, however, it is taxable. If you had an \$18,000 building which was destroyed by fire this year, and your loss was not compensated by insurance, or otherwise, you would claim the loss as a deduction. Isn't it only turn about to tax you on your profit?

Q.—Is everyone required to make a statement or establish his exemption, if he is exempt under the law?

A.—No; only those whose net incomes exceed \$3,000 a year.

Q.—I have a total income of \$3,800 from interest and bonds and married and living with my wife. Will it be sufficient to file a certificate of exemption of \$4,000 with payor, or must I show that I have no other income?

A.—The certificate will be enough.

Q.—If I had \$4,300 income, including \$500 from rents, what then?

A.—You'd pay on the \$300 unless you should be able to establish deduc-

tion in that amount.

Q.—Will a bank have to deduct one per cent of its net earnings to pay the federal income tax, also one per cent to pay the corporation tax, making a double tax?

A.—Banks will have to pay a normal tax of one per cent on their entire net earnings, this is all they will have to pay. They are not required to withhold the tax on dividends to their stockholders.

Q.—We make farm loans direct and then sell them to our clients. The interest coupons are payable at a New York bank and then charged to our account. Must we keep out the normal tax in every instance when we collect from the borrower the interest on these coupons paid by us?

A.—Inasmuch as the interest on the loans referred to is payable in New York, the paying agent is the source; and the source when its interest payments to any individual exceed \$3,000 for the calendar year, must withhold the normal tax of one per cent on all payments in excess of that sum unless the creditor shall accompany mortgage coupons presented thereafter for payment with certificates of exemption.

Q.—Does the collector of internal revenue furnish exemption blanks for the various requirements?

A.—My information is that the department does not expect to furnish these certificates for private use.

Q.—As a corporation we have issued bonds and made the cashier of a local bank trustee. Is he, or are we, "the source?"

A.—The trustee named in the trust deed is the source.

Q.—In sending for collection coupons of bonds, the obligations of corporations, will one exemption certificate suffice for all coupons, or must a certificate accompany every coupon?

A.—The law contemplates every coupon shall be accompanied by a certificate of the owner. But, where the owner has several coupons of the corporation and presents several coupons, one from each bond, for redemption, say, December 1, one certificate will suffice for these coupons, if the bonds are of the same series; if not of the same series, then a certificate for the coupons of each separate series. For illustration, let us say Cornell college owns \$5,000 of Commonwealth Edison bonds, series A, that it presents five coupons of the series for redemption; one certificate will suffice for these five coupons. Now, if it also holds \$5,000 in bonds of the same corporation, series B, it must present another certificate with such coupons. The law does not contemplate any blank certificate, but seeks as I have said, to identify the owner of every coupon.

ORVILLE PARKER DIES OF CONSUMPTION

Bloomfield, Nov. 17.—Orville Parker, son of Mr. and Mrs. Al Parker, living southwest of this city, died at his home Saturday afternoon of consumption, age 28 years. He leaves besides his parents, three brothers and two sisters to mourn his untimely death. He had been sick for some time and about Sept. 1, the family went to Colorado Springs, hoping that the change in climate would benefit him. Growing worse instead of better he returned home.

Funeral services were held Sunday at the Wesley chapel church. Interment in the Wesley chapel cemetery.