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DOUGLAS & SIMMONS

Mason Farmers Pool ty was held in this city to further Cream and Poultry plans for the organization of an Maysville, Ky., July 11—A association to sell poultry, eggs meeting of farmers of this coun- and dairy products.

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If you must go to a certain place you will never get there unless you START. If you desire to be comfortable financially, you can never become so unless you START to saving money. Start NOW with that money you have in your pocket. We will welcome your account. We pay 4 per cent interest on Savings Accounts.

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Richmond, Ky.

A Question of Fairness

Now and then we sacrifice a new car sale because we will not allow an excessive price for a used car. We do this for the protection of our patrons. If we paid Smith too much, we would have to get it back from Jones. But that would be unfair—and we believe in fairness—even if it hurts.

A FEW OF THIS WEEK'S OFFERINGS

DODGE BROS. TOURING—

1916 production, has had mechanical adjustments, paint, tires very good; price low.

BUICK—

Late model with winter top, good tires, best mechanical condition, new paint, looks and runs equal to new; a real bargain.

FORD ROADSTER—

1921 model, extra tire, looks and runs like new car; the price is right.

HUDSON SUPER-6 COUPE—

Like new; see the car.

WOODS & WHITE

WE SELL MOBILOILS—We Give Crankcase Service

ON SALE \$200

QUICK \$650.00

UNDER THE MARKET PRICE

ASK US PRICE

MOST EVERYONE HAS TO PAY A FEDERAL TAX

Forms for making returns of special taxes, due under the revenue act of 1921, during the month of July, now are available at the office of the Collector of Internal Revenue, Louisville, and the following branch offices: Lexington, Covington, Ashland, Owensboro, Paducah and Danville. To avoid penalty, return and payment of the tax must be made on or before July 31, 1922.

Return of the capital-stock tax of domestic corporations must be made on form 707; of foreign corporations on form 708. Form 11 is used for making return of the miscellaneous occupational and the tobacco manufacturers' special tax. Regulations 64, governing the collection of the capital-stock tax; regulations 59, governing the collection of the miscellaneous occupational taxes, and regulations 8, governing the collection of the tobacco manufacturers' special tax also may be obtained upon request of the office of the Collector of Internal Revenue and branch offices.

The revenue act provides that "every domestic corporation shall pay annually a special excise tax with respect to carrying on or doing business equivalent to \$1 for each \$1,000 of so much of the fair average value of its capital stock for the preceding year ending June 30, as is in excess of \$5,000. In estimating the value of the capital stock, the surplus and undivided profits shall be included.

"Every foreign corporation shall pay annually a special excise tax with respect to carrying on or doing business in the United States, equivalent to \$1 for each \$1,000 of the average amount of capital stock employed in the transaction of its business in the United States during the preceding year ending June 30."

The basis of the tax in the case of a domestic corporation is "carrying on or doing business" in the capacity of a corporation or association. Quoting from the Capital Stock Tax Regulations No. 64: "The words 'carrying on or doing business' must be given every ordinary and natural signification. 'Business' is a very comprehensive term and embraces whatever occupies the time, attention or labor of men for the purposes of livelihood or profit. In other words, business necessarily involves the idea of gain." Every domestic corporation must make a return on form 707, even though the law may indicate that it is exempt from tax. The question of exemption is one for determination by the Commissioner of Internal Revenue.

The basis of the tax in the case of a foreign corporation is "carrying on or doing business in the United States." A foreign corporation is carrying on or doing business in the United States if it maintains an agent or an office or warehouse in the United States, or in any other way enters the United States for the purposes of its business.

Following are the miscellaneous occupational taxes: Shop brokers, \$50; pawnbrokers, \$100; ship brokers, \$50; customhouse brokers, \$50. Proprietors of theatres, museums and concert halls where a charge for admission is made, having a seating capacity of not more than 250, shall pay a tax of \$50; having a seating capacity of more than 250 and not exceeding 500, \$100; having a seating capacity of 500 and not exceeding 800, \$100; having a seating capacity of more than 800, \$300.

Circus proprietors are required to pay a tax of \$100; proprietors of bowling alleys and billiard rooms are required to pay \$10 on each alley or table; proprietors of shooting galleries, \$20; proprietors of riding academies, \$100.

Persons carrying on the business of operating or renting automobiles for hire are required to pay \$10 for each such automobile having a seating capacity of more than two and not more than seven, and \$30 for each automobile having a seating capacity of more than seven.

Section 1003 of the Revenue Act of 1921 imposes a tax upon the use of yachts, pleasure boats, power boats and sailing and motor boats with fixed engines, of over 5 net tons, length over 32 feet. Numerous inquiries having been received concerning this tax, it is stated these boats are divided into three classes with respect to length, and a separate

MADISON BANKS DECLARE DIVIDENDS

Business and money matters in Richmond and Madison county are steadily on the improvement, according to bankers. At the semi-annual meetings of all the banks July 1st, reports show that everything is on the ascendency and that business has improved greatly over the last year or two. Semi-annual dividends have been the same or more than in the last reports and deposits show a healthy condition.

The State Bank & Trust Company declared a semi-annual dividend of 5 per cent and had \$6,000 to carry to undivided profits. The Southern National Bank declared a semi-annual dividend of 5 per cent and reports that it had more deposits on June 30 than ever before on that date.

The Citizens National Bank declared a semi-annual dividend of 4 per cent and reports business on a decided increase. This is its usual dividend. The Madison National Bank reports a semi-annual dividend of 6 per cent and states that business with it is first class.

The Berea Bank & Trust Co. declared a semi-annual dividend of 10 per cent. The Berea National Bank reports a semi-annual dividend of 9 per cent.

The Waco Deposit Bank at its semi-annual meeting of the board of directors Saturday had the annual election of officers and declared a semi-annual dividend of four per cent. All officers of the last year were re-elected, with C. L. Searcy president; W. O. Covington, vice-president; O. C. Rucker, cashier and R. L. Covington, assistant cashier.

WANTS FILIPINOS TO EAT LOCUSTS

(By Associated Press) Manila, P. I., July 8—The general use of locusts as food by the people would soon rid the Philippines of that pest which is a menace to crops, in the opinion of Director Adriano Hernandez, of the bureau of agriculture.

"To bring about rapid eradication of the locust pest in the Philippines, the government should teach the people to learn more of the table delicacies that can be prepared from the insect and to eat more of them," said Director Hernandez. "If locust consumption can be made greater and more general in the islands the time may come when there will be no locust menace at all."

As a result of Director Hernandez' observations in several provinces he hopes to popularize the locust dishes and to teach the people to eat more of the insect. He has prepared a circular instructing provincial governors farm advisers and municipal officials to teach the people how to cook various kinds of locust food.

Flappers Flap

Oh, flappers flap most everywhere, and they are dressed in dashing styles; their lovely charms they're showing off, while they display their maiden guiles.

But let them dress just as they may, or put on vain and vampish airs, there's one who'll never say a word about their ways—he won't, no sirs.

And he who'd choose to raise a howl about their ultra ways is lost; for who would be so base that he would have a lady's leanings crost?

And such a man—if one there be—I simply never want to see, and if we met I'd send him forth but take another road for me.

Oh, flappers flap most everywhere and they have vampish wiles, I know; but let them flap and thus be gay, and stage this charming beauty show. —Fan

Fire on the New Amsterdam caused a seven hour first. From 1 to 25 men were overcome and had to have medical attention.

tax is provided for each class as follows: Over 5 tons, length over 32 feet and not over 50 feet, \$1 for each foot; over 5 net tons, length over 100 feet, \$4 for each foot. The Commissioner of Internal Revenue has held that a vessel must be both over 5 net tons and over 32 feet in length in order to be subject to the special tax imposed by this section. No return of certificate of exemption will be required in the case of boats falling below both or either of these specifications.

Hog Feeds

BARLEY MEAL WHEAT MIDLINGS TANKAGE
SUGARINE PIG MEAL

F. H. Gordon

Phone Twenty-eight

OUR FEEDS ARE BEST AND WE MEET THE PRICE

BLUEGRASS SEED GROWERS TO POOL

Local bluegrass seed people are interested in the Bluegrass Seed Co-operative Marketing Association meeting which was held in Winchester, July 6. Five counties were represented: Bath, Fayette, Montgomery, Clark and Madison.

The association has already signed up about 400,000 bushels of grass seed, which will have to be cleaned and placed upon the market. It is claimed that without the organization of the pool the farmers could not hope to get more than \$1 a bushel for their seed. The following is a copy of the contract signed by the pledgers:

"It is mutually agreed by the undersigned, each with the other and with all signers of like contracts that they hereby authorize, empower and direct, as a committee to organize and incorporate the Kentucky Bluegrass Seed Growers' Association, under Kentucky laws, to be managed by a board of not more than twelve directors, from which an executive committee of not more than five shall be selected by said directors, the directors to be elected by the signers hereof, who become members of the same upon its incorporation by signing this contract each to have an equal vote, the elections to be held annually as may be fixed by the articles and by-laws to be prepared by said committee above named. And it is agreed that all of the 1922 crop of Kentucky bluegrass seed grown or owned by the undersigned, an estimate of which in bushels is set opposite our respective names, is hereby pledged and shall be delivered to said association on its call for same, which shall be received, handled, commingled, stored, graded, insured, financed, cleaned and marketed by said association, on the co-operative marketing plan, and said association shall collect and distribute the proceeds to the members in proportion to the amounts delivered, after deducting all the expenses of said association incurred with reference thereto.

"Said association is authorized to perform all or any of these services and to do all acts necessary or proper for the carrying out of the co-operative plan or it may have same done by its agents under contract.

"The Association is to receive no profit for any of its work or business and to be without capital stock."

HERO'S NAME GOES ON MONUMENT

(By Associated Press)

Frankfort, Ky., July 10—The name of General John Stuart Williams soon will go on the State Battle Monument in Frankfort cemetery. The work will be done on orders of Governor Morrow who was requested by the General Assembly, at its last session, to do so.

General Williams, then as captain, was in command of a company of 100 men from Clark county, Ky., the command known as the Clark County Independent Rifles, in the storming of the heights of Cerro Gordo in the Mexican war. His company was first to reach the top of the heights and their feat is credited with winning the battle.

After the battle General Winfield Scott breveted Captain Williams a colonel and placed him in command of a Kentucky regiment. At the head of this regiment he participated in the battles of Contreras, Churubusco,

Molino del Ray and Chapultepec. Later General Scott awarded to Col. Williams' regiment a flag for being the best drilled and finest appearing regiment in the army. He also accorded the regiment the honor of heading the army and escorting the commander-in-chief when they marched into and occupied Mexico City.

For some reason his name never has been placed on the battle monument, although the names of scores of Kentuckians, less famous than he, are cut in the stone shaft.

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or E. H. GOREY, General Foreman, Paris, Ky.

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