RULING LOWERS TAX COLLECTION

Excess Profits and Income Taxes Affected by Order of the Government.

Washington, D. C., Dec. 21.—Internal revenue collector Roper has issued a series of rulings designed to eliminate unnecessary accounting in computing excess profits and income taxes, and in many cases to materially reduce the amount of tax to be paid. The rulings approved by secretary McAdoo, in substance are as follows:

"Partnerships and individuals are permitted to deduct reasonable salaries before figuring excess profits on the business.

"A partnership may deduct payments to a partner as interest on a bonafide loan.

"A partner in his individual capacity is not subject to excess profits taxes on his share of profits except at the eight percent rate on profits exceeding $6000, applicable to businesses with no capital or only nominal capital.

"A taxpayer need not report his pre-war earnings if he is content to accept the minimum seven percent deduction in calculating excess profits taxes.

"Stocks, bonds and other evidences of indebtedness are to be considered taxable property included in "invested capital" in estimation of excess profits.

Deduct Bonus Payments.

Bonus payments to employes may be deducted from gross incomes in figuring income taxes, except when the payments are proportional to stockholdings the employes may have in the business, in which case the payments are to be considered as the nature of distribution of profits.

In virtually every instance commissioner Roper is said to have adopted the recommendations of the excess profits advisers, a body of volunteer experts who have been working for weeks to untangle knotty problems arising in administration of the law.

Time Limit, Extended.

Another ruling extends from January 1st February 1, the time in which corporations may file income and excess profits returns on the basis of their fiscal year. Others will to follow soon.

NEW STATIONERY GIVES EL PASO COLLEGE COLORS

Stationery with embossed lettering in orange has been furnished for the use of students of the College of the City of El Paso, and all letters written during the holidays by students will help to advertise the school. The name of the college appears on the flap of the envelope as well as on the letterhead. The combination of orange lettering and white paper gives the college colors.

ENTIRE FAMILY BENEFITTED BY TAKING TANLAC

Mother gains 10 pounds and five children greatly improved.

"Yes, Tanlac is a regular stand-by at my house now, for every member of my family of six is taking it and improving right along, while I myself have gained ten pounds on two bottles," said Mrs. Elizabeth A. Lankford, of 2411 Caroline street, Dallas, Texas, recently.

"Ever since I had that severe attack of grippe seven years ago," continued Mrs. Lankford, "I have been in delicate health. My stomach was weak and after eating anything, gas would form from my undigested food and would fill up so that I could hardly breathe and I was so nervous nearly all day. I fell off in weight and strength, was badly constipated and my kidneys warping me a whole lot. My nerves were in such a wretched state that I could hardly sleep at night and I thought at times I would just crush myself to death. My feet would swell and ache from my standing long at a time and wherever I stepped, over my back hurt like it would break in two.

"Hearing so much about Tanlac I decided to get a bottle and I began to improve right from the start. My appetite grew till I can now eat and digest anything I want, my kidneys don't bother me any more, my constipation has been relieved and that cough nearly gone. I sleep like a child and get up in the mornings feeling fresh as a daisy and I am well and strong enough to look after the welfare of my big family of Tanlac boosters."

Tanlac is sold in El Paso by Kelly & Pollard Co., Inc., and People's Drug Store, under the personal direction of a special Tanlac representative.—Adv.

Five Point Grocery Co.

SATURDAY'S SPECIALS

11 pounds Irish Potatoes for	25c
5 pounds Full Head Rice for	50c
10 pound size pail Cottolene for	$2.45
10 pound size pail Snowdrift for	$2.35
2 packages Aunt Jemima's Pancake Flour for	25c
4 Toilet Paper, large rolls, Crepe for	25c
Arbuckle's Coffee, package for	22c
1 dozen Oranges for 30c, 40c and	50c
Lettuce, nice heads, 2 for	15c
Celery, large and fancy, for	10c
Grapes, Fancy Red, per pound	15c
2½ pound can Shilling's Coffee for	$1.05
Fresh Eggs, guaranteed, dozen	55c
Butter, Fresh and Pure, pound	55c
Rolled Oats, 2 packages for	25c
4 cakes Creme Oil Toilet Soap for	25c
2 pounds Fresh Sauerkraut for	15c
Dill Pickles, dozen for	25c
Sweet Pickles, dozen for	10c
8 cans small St. Charles Milk for	54c
Pork and Beans, small cans, for	10c

We reserve the right as to distance of delivery
We make delivery of $1.00 and over

FIVE POINT GROCERY CO.

Montana and Piedras Phone 2293 and 3850

This Scotchman Feels a Wee Bit Poorly and Only Weighs 448 Lbs.

DONALD McGREGOR.

Donald McGregor Has to Carry Own Bed With Him When He Travels.

"I'm feelin' a wee bit on of him, comin' from a dry territory the likes of Arizona," said Donald McGregor, "and I'm only weighin' about four hundre' forty-eight pounds' no, but I like your climate—an' other things, and I'll soon be myself again," as he beat his head to get into the editorial room door of The Herald office.

Mr. McGregor is one of the feature attractions with the Parker shows, to appear here for days, beginning tomorrow, for the benefit of the Rescue home. The shows are being set up on West Franklin street today.

"Yes, some tell me, I'm admit, but I hav a wee bit over the over five hundre' fifty pound," but I think she'll get a bit stronger here in El Paso," he continued.

Measuring eight feet, the big Scotchman makes Bob Fitzsimmons look like a bean pole. Bob Kraikauer is a midget beside him.

McGregor is big in length and for in girth, and makes big enough. He has a nice international reputation, having traveled extensively and having appeared before many of the crowned heads in Europe, and in many places in the United States.

Most giants are not reputed to be very clever, but Mr. McGregor is quite intelligent and he is excellent entertainer, both in conversation and in his performances on the bagpipes.

The jolly Scotchman has to carry his own bed with him and sleep on the carnival grounds because he can hardly get in an ordinary door, and he has to lease enough for him. He admits a foot's 32 inches tall—and every inch is as long as it took to write it down here. And McGregor is no bean pole. He is a man from the tip of his toes to the top of his head and tops Jess Willard by over 5 inches.

SPANISH DANCING FEATURES CHARITY SHOW AT THEATER

Delightful Spanish dancing and arts of illusionism were the outstanding features at the charity festival given at the Texas Grand theater, Thursday evening by the Association of St. Louis, a local Catholic organization. Prof. Justiniani produced rabbits, doves and flags of all the nations as evidences of his skill, baskets showing many other interesting and mystifying acts, including the "Indian Wardrobe."

The "jota" dance was executed by Miss Amalia Cabello, whose charm enhanced the beauty of the dance, with Pelayo Sordo, accompanied by a group of typical Spanish girls and young men.

The Mexican dance, "El Zarabe Tapatio," as danced by Miss Magdalena Madrizal and Jose Perches F., "brought down the house." The "Chuca Peliunos" and "Charros," typical Mexican men and girls were particularly good in this dance.

Others who added to the pleasure of the large audience were the Rayo Reyes orchestra, Miss Amalia Cielo, Miss Estela Molinar, Jesus Provencio, and Sr. de Salisachipa.

E. K. M.

TODAY'S AMUSEMENTS

ALHAMBRA—JUNE CAPRICE.

June Caprice, the sunshine maid, is at the Alhambra today, in a charming William Fox picture, "Unknown 274." The little star plays the role of the orphan, Dolly, in a beautiful, appealing way. The first appears as a poorly-treated child of sixteen in an orphanage in Maine. Two scheming New Yorkers, believing they can make a fortune by marrying her to one of the spendthrift millionaires, take her to the big city. They educate her at a fashionable school and put her in fine clothes. The young millionaires admire Dolly. One especially admires her, the one the schemers are trying hard to get. He finds them and marries the girl soon he finds out that she is not their daughter. The picture is very entertaining. There are many beautiful photographic effects. Miss Caprice has fine opportunities in this story for emotional acting. This picture is full of humorous and thrilling situations, which add to the interest of the story. Come today. You'll be delighted with this photoplay. Prices are 15c, 20c and 25c.—Adv.

GRECIAN—FAIRBANKS'S LAST DAY

Douglas Fairbanks will be seen at the Grecian theater today for the last time in El Paso in the greatest picture he has ever made, "The Americano."

This picture keeps the audience smiling, laughing and applauding throughout. Between smiles there are plenty of thrills and the climax brings forth rousing cheers of wild enthusiasm.

Beautiful Alma Rubens is the fascinating girl that gets Douglas into all kinds of trouble, and one glance at this bewitching charmer is sufficient to explain the reason Fairbanks is willing to risk his life a dozen times for her.

Those of you who have not seen this picture yet, should not put off attending the Grecian any longer. Today is positively the last day, and to miss this is to deprive yourself of one of the real treats of the year. To those who have seen it, praise is not necessary, it is a safe wager that they will come to see it again.

"The Americano" is shown today at 3 p. m. Better come early.—Adv.

WIGWAM EXTRAORDINARY BILL.

The Wigwam today offers an exceptionally strong program. Alice Howell, the most popular of all the women pantomimers, will be seen in another of these great slap-stick Century comedies. It is called "Balloonatics," and it is filled with rapid action and trick photography. Today's installment is the next to the last in "The Lost Express" series. A synopsis tells what has already passed. See this chapter and the last one. Every one is trying to guess what became of the express train. It disappeared while going on a single track between two towns 18 miles apart. There were no sidings or switches. What became of the express?

As an added feature there will be the Mutual Weekly extra. It shows the first scenes taken in Halifax after the terrible disaster. They will be shown today only.—Adv.

MUSICAL FEATURES AND TALK BY GOOD SPEAKER

Two big musical features promise to draw the biggest crowd of men of the season at the Sunday afternoon men's meeting at the local Young Men's Christian association. The "sing," which draws forth from every man present his vocal ability, and who adds an vitality to the enthusiasm of the men's meetings, is growing in popularity every week. Private Ralston Sprague will again direct this part of the men's meeting.

A new and novel feature will be introduced into the meeting in the form of a complimentary concert on a graphola. This concert will begin promptly at 3 o'clock and will last until 3:30. J. E. Willey has offered his services for this part of the program. Mr. Willey has made a fine and varied selection. Following the concert will be the big "sing."

The speaker at this meeting will be John Tyler, of the McAuley mission of New York city. Mr. Tyler is a graduate of the University of Virginia. His experience, which will be described at the men's meeting next Sunday, reveals a pathetic and thrilling story.

Tyler was for 22 years "king of tramps" and has journeyed around the world five times. For a number of years he was with the Australian bushman and lived the life of a derelict and outcast of many cities of the world.

Tickets are being given out at the Y. M. C. A. and the churches, which will be necessary for admission. These tickets are given free to the men of El Paso regardless of Y. M. C. A. membership.

ONE SUNDAY MAIL DELIVERY BUT P. O. WILL BE CLOSED

Announcement of mail deliveries for Sunday and Christmas day were made Friday morning by postmaster E. A. Shelton. On Sunday there will be one delivery of letters and parcels in the city, but the postoffice windows will be closed during the day. On Christmas day there will be one delivery of parcels in the residence districts, but no delivery of letters. The windows at the postoffice will be open from 10 until 11 o'clock. There will be one delivery of letters as well as parcels in the downtown district on Christmas day.

BY TAKING PARCELS WITH YOU WHEN POSSIBLE, YOU WILL RELIEVE CONGESTION OF DELIVERIES THESE LAST DAYS

The Popular

U. S. PARCELS POST STATION ON SECOND FLOOR AT ENTRANCE TO TOY CITY. ACCOMMODATION DESK DOWN-STAIRS

Send Us Your Mail Orders. | Cor. Mesa Ave. and San Antonio St. | Private Branch Exchange 2299. | Phone Orders Promptly Filled.

Useful Gifts For The Girls

SERVICEABLE COATS FOR GIRLS—Sizes 1 to 6 years, priced as follows:
Values to $5.50, at $3.95
Values to $7.50, at $4.95
Values to $10.50, at $6.95

ATTRACTIVE COATS FOR MISSES AND GIRLS—Sizes 8 to 16 years, at special prices:
Values to $10.50; broken sizes, at $4.95
Values to $13.50; all sizes, at $8.95
Values to $25.00; all sizes, at $12.95

SERGE FROCKS FOR MISSES AND GIRLS—That display wonderful style.
Values to $8.50, at $5.95
Values to $13.50, at $8.95
Values to $16.50, at $10.95
Values to $27.50, at $14.95

GIRLS' SILK FROCKS—Of Taffeta, Satin and Georgette; also Party Frocks are Greatly Reduced.

EXTRA SPECIAL—Ermine and Angora Fur Sets. Sizes for girls of 2 to 6 years. Values to $2.50, at..... $1.88

ALL GIRLS' FURS—Brook Mink, Fox, Mouflon, Ermine and every kind of fur that is suitable for girls, at 25% discount.

GIRLS' SWEATERS—Are offered tomorrow at little prices.
$3.95 Wool Sweaters for large Girls..... $2.95
$2.50 Wool Sweaters; sizes 1 to 6 years, at $1.50

BATH ROBES—These make excellent gifts.
$1.25 Bath Robes; sizes 1 to 6 years, at..... 95c

EXTRA SPECIAL IN PLAY SUITS—They will tickle the little folks on Christmas morn.
$1.75 Indian Squaw Suits $1.39
$2.00 Cow Girl Suits, at $1.59
—(Fourth Floor)

Gifts For The Boys

USEFUL articles from the boys' section will please the boy if you know his taste.

SHEEPLINED COATS—We know some boys would be pleased to have one of our sheeplined coats, selling for...$7.00

MACKINAWS — Other boys of 7 to 18 years want Mackinaws, at $13.50, down to $6.00

NEW NORFOLK SUITS—A great many boys between 6 and 18 years could use a New Norfolk Suit in navy blue or mixtures. These can be had special at $5.95 and $6.75 and better qualities, at .....$7.50 to $15

DRESSY NOVELTIES IN SUITS — Including some clever new military models will please boys of 2 to 8 years. Priced at ..... $5 to $9

BOYS' BATH ROBES—Are dear to the heart of a boy. He likes things that dad uses. All sizes here, at ..... $3 to $6

SWEATERS—Useful indeed are boys' Sweaters or Jerseys. The boys like these we offer here, at.....$1.25 to $8.50

NIFTY SHIRTS OR BLOUSES—For boys of all ages. Blouses, 60c to $3; Shirts, 75c to $4.50.

BOYS' GAUNTLET GLOVES—In large variety. Priced at a pair..... 60c to $1.75

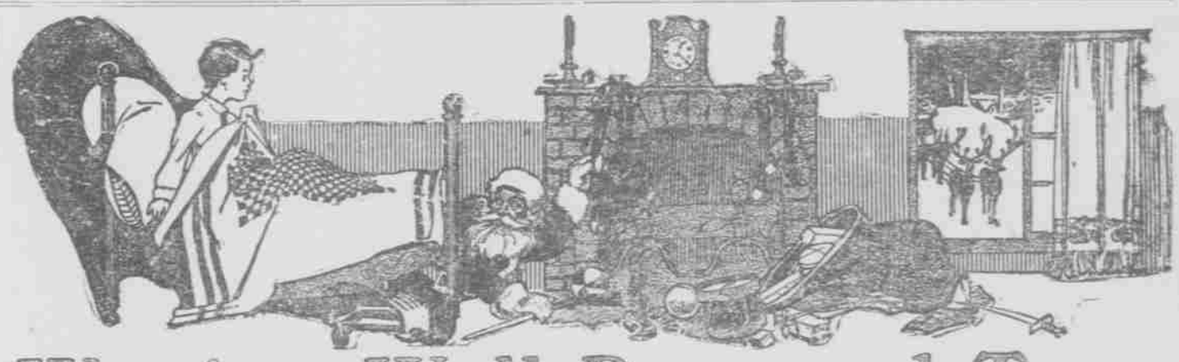
BOYS' INITIAL BOXED HANDKERCHIEFS — 3 in a box at 50c and 75c; 6 in a box at 50c, 60c, 75c, and $1.25

BOYS' HOLIDAY NECKWEAR—For all ages of boys. Four-in-hand ties, 25c to $1.00; Windsor ties, at 25c and..... 50c

JEWELRY — Boys' cuff links, 25c to..... $2.50
Boys' stick pins, 25c to $2.00
Boys' knives in gold, suitable for engraving, $1.25 to $2.50.

NEW ASSORTMENTS OF KHAKI PLAY SUITS—For boys of 2 to 12 years. These are especially appropriate for Xmas.
Indian Suits...$1 to $2.50
Cowboy Suits $1.75 to $5
Scout Suits $2.50 to $6
Policemen Suits.....$2.50
Military Suits $1.75 to $4

IF IN DOUBT WHAT TO GIVE THE BOY—We have numerous items other than the above. Come to our boys' section for suggestions.
—(Fourth Floor)



We Are Well Prepared To Serve The Belated Shopper-

TOMORROW, tomorrow night, Monday and Monday night, our entire force has for its aim and object the assistance of the belated Christmas Shopper. Sales and wrapping forces have been strengthened—goods arranged for easy choosing. Additional cashiers stationed here and there to make quick change—everything we could do to make expeditious buying, and last, but by no means least, a delivery force that will get your packages out on time. Remember the Merchandise Certificates—they're always good—issued for any amount—the recipient redeems them for just what suits best.

Final Reductions On Toys And Dolls In "Toy City"-It's a Chance to Save a Neat Sum

LET this be "The Children's Christmas." Our Toy Department is offering a final reduction throughout its entire stock. Extra employees are ready to serve the crowds which will take advantage of these prices. —(Old Annex—Second Floor)

One-Third Off on All Dolls From $1.50 Up

$1.00 for $1.50 Dolls
$1.34 for $2.00 Dolls
$1.67 for $2.50 Dolls
$2.00 for $3.00 Dolls
$2.34 for $3.50 Dolls
$2.67 for $4.00 Dolls
$3.34 for $5.00 Dolls
$3.67 for $5.50 Dolls
$4.00 for $6.00 Dolls
$5.34 for $8.00 Dolls
$6.67 for $10.00 Dolls
$8.00 for $12.00 Dolls
$10.00 for $15.00 Dolls

1-3 Off

Steel Or Wooden Wagons Go at 1-3 Off

$2.00 for $3.00 Wood Wagons
$2.34 for $3.50 Wood Wagons
$2.67 for $4.00 Wood Wagons
$3.34 for $5.00 Wood Wagons
$4.00 for $6.00 Wood Wagons
$1.17 for $1.75 Steel Wagons
$1.67 for $2.50 Steel Wagons
$2.00 for $3.00 Steel Wagons
$3.00 for $4.50 Steel Wagons
$3.34 for $5.00 Steel Wagons

Silk Blouses $1.95 Down-Stairs Store

THE fine, firm quality Crepe de Chine found only in much higher priced blouses. In styles so charming that not one woman in ten can pass by them. New neck, collar, sleeve and cuff are the features. Shown in white, flesh and a few suit shades. Do not miss seeing these. And when you do, you'll wonder how we can sell them at $1.95 each. Get here early. —(Down-Stairs Store)

Gift Specials From The Sixth Floor

OUR last call to Xmas Shoppers. Specials in Gifts from the sixth floor. Useful, ornamental, inexpensive gifts. They will gladden every heart.

$3.00 mahogany nut bowls.....$2.65
Smoking stands.....$2.00 to $4.50
Sewing tables from.....$7.50 to $19.50
Pedestals—oak, mission and mahogany finish.....$1.50 to $6.00
Candlesticks, a pair, at....$2.00 to $6.00
Special trays.....98c to $7.50
Ferneries of oak, mahogany, reed or antique ivory.....$7.50 to $19.50
Genuine Red Tennessee Cedar Chests, at.....$7.50 to $45.00
Door Porters, unique styles.$1.50 to $3.00
Floor Lamps.....$14.00 to $90.00
Lamp Shades.....$5.00 to $40.00

All Bicycles Go At Exactly Half Price

$6.75 for $13.50 Solid Tire Bicycles
$8.25 for $16.50 Solid Tire Bicycles
$13.75 for $27.50 Pneumatic Tire Bicycles
$17.25 for $34.50 Pneumatic Tire Bicycles

Reed Doll Buggies Go At One-Third Off

$4.34 for $6.50 Reed Doll Buggies
$5.00 for $7.50 Reed Doll Buggies
$6.34 for $9.50 Reed Doll Buggies
$6.67 for $10.00 Reed Doll Buggies
$9.00 for $13.50 Reed Doll Buggies
$9.34 for $14.00 Reed Doll Buggies
$9.67 for $14.50 Reed Doll Buggies

Christmas Trees Of All Sizes For Sale on the Sixth Floor At 60c To $2.00

Four Special Tables of Toys At 25c, 50c, $1.00 & $2.00

25c TABLE	50c TABLE	$1.00 TABLE
Wheeled Animals	Dishes	Doll Houses
Sand Mills	Games	Drums
Horns	Dolls	Horses
Guns	Blocks	Games
Roller Chimes	Shooting Galleries	Dishes
Games	Guns	War Games
Books	Doll Trunks	Blocks
Assorted Toys	Roller Chimes	Erector Sets
Wheel Clowns	Parlor Balls	Guns
Balls	Wagons	Wagons
Cannons	Books	Pianos
Soldier Game	Forts	Cannons
Forts	Typewriters	U-Make-Em Sets
Etc., Etc.	Etc., Etc.	Etc., Etc.
$2.00 TABLE	**$2.00 TABLE**	**$2.00 TABLE**
Shooting Galleries	Doll Houses	War Games
Wonder Workers	Doll Trunks	Mechanical Toys
U-Make-Em Sets	Auto Horns	Games
Erector Sets	Pianos	Doll Beds
Meccano Sets	Horses	Etc., Etc.

Santa Claus' Best Helpers Are Here

BASKETS AT HALF PRICE—Every size, color & shape imaginable. Bread, Sewing, Darning and Fruit Baskets. Made of Bamboo, Rattan, Grass and Fibre. Natural green or brown coloring. Former prices ranged from 50c to $6.50. Take your choice Saturday, at **1-2 Price**
—(First Floor)

MEN'S SLEEPERS—A new shipment of men's outing flannel sleepers, with feet and hood. Ideal gifts for the soldier or the man who sleeps out-of-doors. Prices range $3.00, $2.50 and **$2**
—(First Floor)

"COMFY" SLIPPERS—Misses' and Children's felt Comfy Slippers, in red or blue; leather heels and soles; sizes from Infants' size 5 to Misses' size 2. Specially priced, a pair, at **75c**
—(Second Floor)

SILK OR SATIN BRASSIERES—Included in this assortment are slightly trimmed brassieres to wear beneath a coat or heavy blouse, and others of finer texture handsomely finished with lace, embroideries and ribbon bows; many of all over embroidery, embellished in a most artistic manner with dainty laces, and still others of excellent grade linon, satin or silk, with heavy laces and medallions. Put up in Christmas boxes. Unequalled values, at **95c**
—(Fourth Floor)

MEN'S UNION SUITS—A special sale of men's extra cotton ribbed union suits, in all sizes; medium or heavy weight. Our regular $1.50 and $2.00 values, offered special, at a suit, **$1.25**
—(First Floor)

WOMEN'S FRENCH KID GLOVES—Finest imported stock; standard makes. Shown in white and street shades. A broken line of sizes from which to choose. Thes formerly sold at $1.50. Saturday's price, a pair, at **75c**
—(Down-Stairs Store)

MEN'S CAPE GLOVES—Assorted shades of tan, with black or self stitched back; regular or cadet sizes. An ideal gift for the man. Priced at a pair, **$2.00**
—(First Floor)