

WILLIAM TO NEW HARVEST FROM TIPS
 Donors Cannot Claim Tax Exemption and Receivers Must Give Part Back

SOME POINTERS ARE GIVEN
 Some salaried for the tip-giving public may be found in the statement issued today by Blakely D. McCaughn, Collector of Internal Revenue in this district. It is forbidden to enter tips under the head "charitable bequests," and it is also forbidden to your barber or waiter or janitor or furnace man to say nothing about them.

Tips are not subject to tax, Mr. McCaughn says. Indeed what is not? This question Mr. McCaughn answers as follows:
 "Compensation for personal services in the form of salaries, wages, commissions, fees, tips, bonuses and pensions form the principal item in the returns of millions of taxpayers. As a general rule, all such income is subject to tax. However, there are exceptions with which the taxpayer in the interest of himself as well as the Government, should familiarize himself.

"Salaries paid to its officers and employees by a State or political subdivision thereof" (city, town, county or hamlet) are exempt from taxation. The reason of this is that the Federal Government does not tax such activities of a government unless it is a State or political subdivision thereof. Fees received by a State or political subdivision are not taxable, neither are fees paid jurors by a State or political subdivision thereof. Witnesses in lawsuits, however, even though subpoenaed by State's attorney are not considered employees of the State, and fees received by them are subject to taxation.

"The commissions of a receiver appointed by State, county or municipal court are not taxable. The commissions of an administrator or executor are taxable because they are not paid by a State or political subdivision, but out of the estate of the deceased."
 "Salaries of Federal officers and employees, including those of the Territories and the District of Columbia are subject to tax. Salaries and fees paid by the United States to its Ambassadors, Ministers or Consuls accredited to foreign countries or by a foreign Government to United States citizens are taxable, and the amounts spent by them for entertaining is not deductible. Fees paid a juror by the Federal Government are taxable income, likewise the fees received by a referee, trustee or receiver, under the National Bankruptcy Act. The fees received by a notary public commissioned by the District of Columbia are taxable."
 "Annuities paid by the Government to retired employees are subject to tax to the extent that the aggregate amount of the payments exceeds the amounts

'INSPECTOR' TOO THOROUGH
 Not Only Examines Home Water Facilities, but Cash Assets
 A courteous man dressed in a neat blue suit adorned with a shiny badge is going about the city inspecting water meters. He also inspects pigsties, bathrooms, and is very thorough. He is so thorough, in fact, that he also inspects sideboards and bureaus. While inspecting the home of Mrs. Julius Schupfles, 2517 North Wernock street, yesterday, he gathered \$352 in cash and jewelry.
 "I hope everything will be all right," he said smilingly as he left.
 But later on, Schupfles found everything was all wrong and told the police.

ALEMITE

Graphite Penetrating Oil

UP and down Gasoline
 Alley you'll find them all swearing by Alemite Graphite Penetrating Oil. This is the oil that stops spring squeaks, loosens rust-tight bolts, nuts, king pins and couplings. Rust loses heart before this wonder oil. You need a can. Go get a can. It only costs \$1.



Alemite Lubricator Company
 OF PENNSYLVANIA
 824 North Broad Street, Philadelphia
 YOUR DEALER CAN SUPPLY YOU
 "ACCEPT NO SUBSTITUTE"

THRIFT VALUES

With Every One of These Office Desks Purchased, We Will Give Away Free



Two Emery Davis Automatic, Non-Evaporating Cut Glass Inkwells Mahogany Inkwell Base 18x24-Inch Desk Pad and Blotter
 These special mahogany-finish office desks have 1 1/2-top and laminated panels. The complete set is an ideal outfit for the well-equipped office. The desks in three sizes, at three remarkably low prices:
 48-in. Desks, \$41.50 Complete
 54-in. Desks, \$43.50 Complete
 60-in. Desks, \$46.00 Complete
 SNELLENBURGS, Fourth Floor

Our New Spring Line of Boys' Clothing

Offers the Most Complete Assortments and the Best Values in Philadelphia

\$8.50 Novelty Suits \$5.95
 Oliver Twist and middy suits of all-wool tweed in tan, brown and gray. Trimmed with contrasting color braid and sleeve chevrons. Pants full lined. These suits are brand new this spring—very smart and serviceable. Sizes 4 to 10 years.
\$13.75 Norfolk Suits With Two Pairs of Full-Lined Trousers \$10.00
 All-wool fancy chevrons and cassimeres in brown, gray, tan and novelty mixtures. Coats lined with mohair; single breasted and yoke Norfolk styles.
\$13.75 Norfolk Suits \$7.50
 Of all-wool blue serge in single and double breasted styles. Knickers lined with mohair. Sizes 4 to 15 years.
 SNELLENBURGS Third Floor

Smart New Spring Models in Tailored-to-Measure Suits for Men and Young Men
\$37.50
 Suits That Other Philadelphia Tailors Are Pricing at \$65, \$70 and \$75
 Choice of a complete line of the new spring woollens, including serges, tweeds, homespun, worsteds and unfinished worsteds in stripes, checks and mixtures. Newest and best patterns and colors.
 Suits ordered now will be made up and held until desired.
 SNELLENBURGS Third Floor

Wash Goods Specials
 2000 Yards of 39c and 49c Solid Color Voiles, 19c
 38 Inches Wide—Yard
 Fine mercerized plain voiles—some in fancy check and lace effects suitable for women's and children's dresses and waists. Pink, light blue, rose, Hello, Nile, orange, tan, gray, taupe, Copen blue, navy, black and white.
 39c Printed Madras at 24c
 36 inches wide. White grounds with fancy stripes in big variety handsome two and three color effects. A good firm madras of fine texture. Guaranteed tub-proof.
 35c Dress Ginghams, 32 Inches Wide 19c
 Big variety of checks, plaids and plain colors. Mill ends 2 to 8 yards.
 29c Peggy Cloth at 19c
 32 inches wide. Sunproof and tub-proof, in all styles.
 79c Ratine Suitings 44c
 88 inches wide. Ratinas are the season's smartest dress fabrics and although of domestic manufacture, they are the equal of any imported ratinas which sell for much higher prices. In all the latest shades and colors.
 SNELLENBURGS First Floor

Voile Blouses, Gingham Trimmed
 at \$1.45 each
 Attractive models, featuring spring-like touches of gingham edged with tiny pleated frills—used for the Peter Pan collar, turn-back cuffs and down the front.
 Gingham comes in orchid, brown, blue and green checked effects. Pictured.
 \$2.95 \$1.45

Fine Hand-Made Batiste Blouses At \$2.95 Each
 A dainty button-back model, with Peter Pan collar and long sleeves, finished with turn-back cuffs, as pictured.
 Effectively trimmed with fine hand drawn work and hand embroidered dots on the collar and in front—prettily hemstitched in back.
\$5 and \$6 Georgette Crepe and Crepe de Chine Blouses and Overblouses at \$2.95
 Hosts of pretty styles—variously frilled, embroidered, lace trimmed and braided, or in plain tailored effects. Long and short sleeved models, in flesh, white, bisque, navy and suit shades.
 SNELLENBURGS Second Floor
 N. SNELLENBURG & CO.

SNELLENBURGS

ENTIRE BLOCK—MARKET 112-114 STREETS

Furniture Department Specials

\$350 3-Piece Upholstered Library Suits \$199.50
 Large davenport, large club chair and davenport chair. All loose spring cushions and very comfortable. Tapestry or velours. As illustrated.

\$425.00 10-Piece American Walnut Dining-Room Suits \$215.00



\$7 Brass Costumers \$2.95
 Dull or bright finish, well-braced legs; with numerous hooks.
2000 \$2.00 Pure Feather Pillows to Be Sold 95c at Each
 SNELLENBURGS Fifth Floor

Continuing Our Great Sale of Women's & Misses New Gingham Dresses
 Dresses of Such Splendid Qualities and Attractive Styles, That Two or Three Times This Very Low Price Would Still Seem Little to Pay for Them—
\$2.95

\$3.95
 Heavy quality messaline petticoats finished with attractive shirred and ruffled flounces. Plain and changeable colors. Sketched.
\$3.95 Extra-Size Taffeta Petticoats, Each \$2.95
 Prettily flounced. In the wanted changeable colors for spring.
Black and Colored Satine Petticoats, Special \$1.00 at Each
 Excellent quality satine petticoats, soft and lustrous. Finished with pleated and tucked flounces.
 SNELLENBURGS Second Floor
 Extraordinary Sale!
Men's & Women's Tape-Edge Gloria Umbrellas
 At the Lowest Price-Level in Years—
\$2.19 each

Make Arrangements to Consult Mrs. Case Bon Ton Corset Expert in Our Corset Department
 A few moments' consultation with her will solve all your corset problems. She has had wide corsetiere experience, and can tell almost at a glance just the Bon Ton model necessary for your comfort and improved appearance and health.
Bon Ton Corsets, \$4 to \$18
 Special Values in Bon Ton and Royal Worcester Corsets
 New models—all fresh and clean. Medium and low bust styles in pink and white coutils and broches.
\$4.50 Corsets \$1.98 at \$3.79
\$6 & \$8 Corsets \$5.00 Corsets at \$2.29
 SNELLENBURGS Second Floor
 N. SNELLENBURG & CO.

Demonstration of Boyshirts Brassieres
 On Sale This Week Very Special Prices

Boyshirt brassieres combine the bust and mold the figure into flat, boyishly graceful lines. In serviceable materials or dainty silks—white and flesh color.
\$1.00 Brassieres at 89c
\$1.25 Brassieres at \$1.00
\$1.75 Brassieres at \$1.49
\$2.00 Brassieres at \$1.79
\$2.25 Brassieres at \$1.95
\$2.75 Brassieres at \$2.49
\$5.00 Brassieres at \$3.95
 SNELLENBURGS Second Floor

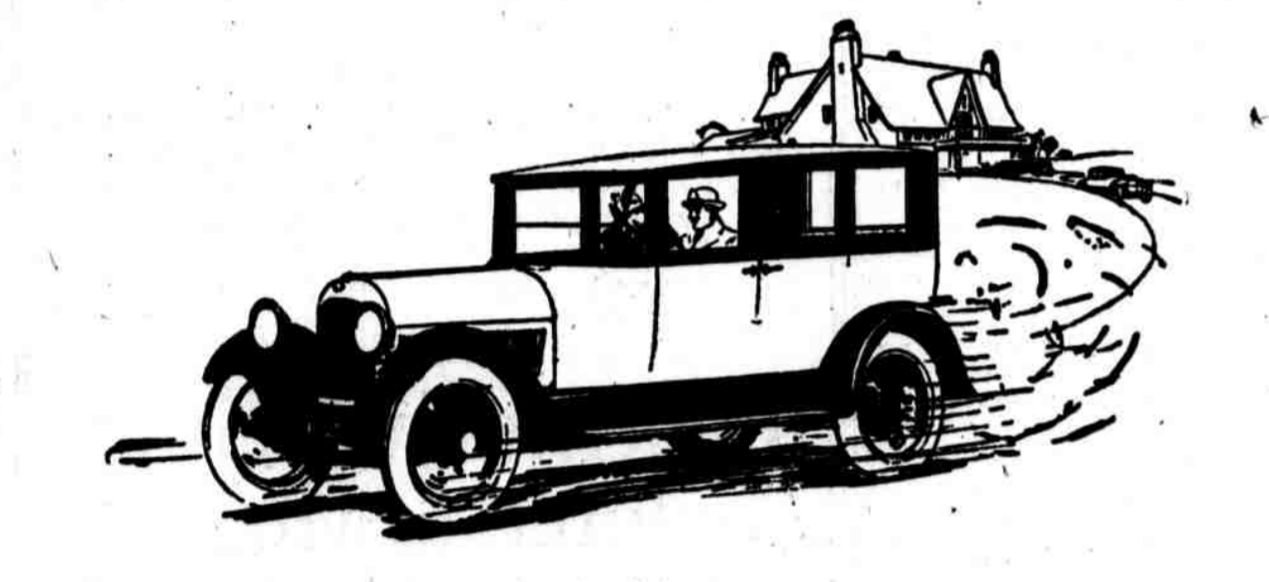
Exceptional Purchase of Boys' Well-Made Blouses To Sell At 54c Each
 A special lot of fine, serviceable blouses of good count, striped, percale, in collar attached style. Sizes 7 to 10 years. Pretty patterns.
 SNELLENBURGS First Floor

Women's \$5.00 Messaline Petticoats
 In Regular and Extra Sizes
 Splendid Value Tomorrow at **\$3.95 Each**
 Heavy quality messaline petticoats finished with attractive shirred and ruffled flounces. Plain and changeable colors. Sketched.
\$3.95 Extra-Size Taffeta Petticoats, Each \$2.95
 Prettily flounced. In the wanted changeable colors for spring.
Black and Colored Satine Petticoats, Special \$1.00 at Each
 Excellent quality satine petticoats, soft and lustrous. Finished with pleated and tucked flounces.
 SNELLENBURGS Second Floor

Extraordinary Sale! Men's & Women's Tape-Edge Gloria Umbrellas
 At the Lowest Price-Level in Years—
\$2.19 each

PAIGE

The Most Beautiful Car in America



WHEN it was introduced, the Paige 6-44 Sedan sold for \$2945. Today you can buy the New Series Model for \$2245. This means a cash saving of \$700, plus the added refinements and improvements of a full season's development.

But the real satisfaction of owning a Paige cannot be measured in dollars and cents. With its flexible, silent 50 horse power, six cylinder motor, light in weight and hung low, it is as fine in performance as it is beautiful in appearance and appointment.

You need just one ride—one experience on the road—to learn for yourself the superb qualities of this really fine closed car. Then it will be your choice, irrespective of price.

The New 6-66 Prices		The New 6-44 Prices	
6-66 Lakewood, 7-Pass. Touring	\$2195	6-44 Touring, 5-Pass.	\$1445
6-66 Larchmont II, Sport Type	2245	6-44 Sport Type, 4-Pass.	1595
6-66 Daytona, 3-Pass. Roadster	2495	6-44 Roadster, 3-Pass.	1645
6-66 Sedan, 7-Pass.	2185	6-44 Sedan, 5-Pass.	2245
6-66 Limousine, 7-Pass.	3359	6-44 Coupe, 4-Pass.	1995
6-66 Coupe, 5-Pass.	3199		

Card three standard equipment on all models

GUY A. WILLEY MOTOR CO.
 Sole Distributors
 8900 STREET AT VINE, PHILADELPHIA