THURSDAY EVENING.

BY I. A. FLEMING WASHINGTON, D. C.

ARTICLE NO. 2

The act of October 3 is retroactive in payment of an obligation is treating so far as the entire calendar year 1917 is concerned.

Every person paying \$800 a year or more to another must make a report of such payment to the internal revenue collector.

In payment of an obligation is treated as cash.

Easter offerings and fees received by clergymen for funerals, marriagess, baptisms, masses, etc., are regarded as income.

Christmas gifts are not regarded as income; nor are gifts of any kind regarded as income. revenue collector.

Gross income includes, salaries, wages and gains from professions, vocations, business, trade and com-

merce.

Gains and profits from sales in or growing out of ownership or use of property, real or personal.

Compensation for personal serv-

Income from interest, rent, divi-dends, securities, transactions of any business carried on for gain or profit, gains, profits and, in fact, in-come derived from any source what-ever.

Exclude in reporting gross in-

Proceeds of life insurances paid upon the death of the insured. Premium returned to the insured under life, endowment, annuity con-

racts.

Property acquired by gift, devise, bequest, descent; but the income from such property shall be included as income.

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Interest on the obligations a state or any political subdivision thereof and of the United States, after September 1, 1917, only if and to the extent provided in the act authorizing the inspection of the such that is the issue thereof. The first issue of liberty bonds carries only the inheritance tax and the second liberty loan bonds carry the surtax and the inheritance tax, and gre tax free up to the income on \$5,000 bonds, other laws then regulating the surtax.

Must Not Be Scheduled
Obligations of any possession of the United States must not be scheduled.

Farm loan securities issued under the act of July 17, 1896, are tax free.

Exclude compensation of officers and employes of a state or any political subdivision thereof, except where such payment is made by the United States government.

Exclude compensation of judges of supreme and inferior courts of the United States, in office at the time of the passage of the act, October 3, 1917.

Income is to be reported on the President of the United States—in office October 3, 1917.

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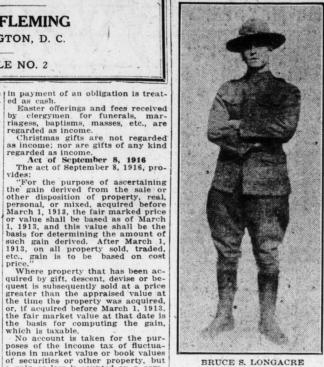
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ivery.

The President will make specific recommendations for legislation to carry out government operation of trailroads.

Another Harrisburg Boy Arrives Safe in France



etc., gain is to be based on cost price."

Where property that has been acquired by gift, descent, devise or bequest is subsequently sold at a price greater than the appraised value at the time the property was acquired, or, if acquired before March 1, 1913, the fair market value at that date is the basis for computing the gain, which is taxable.

No account is taken for the purposes of the income tax of fluctuations in market value or book values of securities or other property, but a gain or loss is counted on a completed transaction on the basis of price consideration.

In speculative operations one can show losses on completed trades, but Bruce S. Longacre, son of Mr. and
Mrs. H. M. Longacre, 525 Curtin
Street, is another Harrisburg boy who
is doing his "bit" with the American Expeditionary Forces in service. is doing his "bit" with the American Expeditionary Forces in service Canadian Pacific ... "somewhere in France." Mr. Long Chesapeake and Ohi acre is with the Eighty-first Aero Squadron. He enlisted early in April and was in training at Fort Slocum and Leavenworth and at San Antonio, Texas, until recently when he was sent across. In a letter to his parents he tells of the trip from New York and says the troops are well fed and cared for.

Higher Price For Wheat, and Flour Sells For Less,

Washington, Jan. 3.—Food Admin-strator Hoover and Senator Reed had Lehigh Valley ... neir long-expected clash, in public Maxwell Motors

-day at the hearing before the Senthe committee investigating the sugar
the committee investigating the sugar
Merc. Marine Ctfs.

Merc. Marine Ctfs. pfd.

Mexican Petroleum

Maxwell Motors

the heavily burdened roads to those operating normally.

COMMUNITY CENTER TO MEET A meeting of the Community Center will be held at the Shimmel school building this evening.

BUSINESS OPPORTUNITIES in the TELEGRAPH WANT AD COLUMNS are REAL OPPORTUNITIES.

Petrograd, Wednesday, Jan. 2,—A delegation of delegates from the Ukraine elected to the Constituent Assembly arrived in Petrograd to-day and demanded an answer from the Council of People's Commissioners as to when the Constituent Assembly would open. A conference of all parties except the Bolsheviki, from which the members of the Left of the Social Revolutionists withdrew, decided the Constituent Assembly should be opened upon the arrival in Petrograd of one-third of the membership.

MIXED CONDITION **GREETS OPENING**

Unusual Conditions Prevail at Opening of Market, Stocks of Same Group Moving in Opposite Directions; Liberty Bonds Unchanged

Only 1,324 Cases Last Year;
No Serious Epidemics
Reduce Total

New York, Jan. 3.—Mixed conditions prevailed at the opening of today's market, stocks of the same group moving in opposite directions. The more active steel., equipments and motors were lower by fractions to 3 points, while Guif State Steel and Harvester Corporation pfd. rose 5 points each and Midvale Steel 1½.

Similar irregularity was shown by rails and oils, but coppers, shippings and the more prominent war specialties tended higher. Liberty Bonds were nearly specialties tended higher. Liberty winter with the same group moving in opposite directions, The days of the city health bureau. The derivate of the city health bureau. The crease is due to the fact that there were no serious epidemics of measles and typhoid fever.

Oats — Market unchanged; No. 2.

White, 92@98c; No. 3, white, 90½ with 2.929 for 1916. These included nonresident cases. The high total forms of the morthly reports on file at the city health bureau. The crease is due to the fact that there were no serious epidemics of measles and typhoid fever.

The total number of cases recorded in 1917 were 1,324 as compared with 2.929 for 1916. These included nonresident cases. The high total forms of the morthly reports on file at the city health and the city health and the city health and the city health an

Chandler Brothers and Company, members of New York and Philadelphia Stock Exchanges—3 North Market street, Harrisburg; 1336 Chestnut street, Philadelphia; 34 Pine street, New York—furnish the following uctations:

Open. Close. Allis Chalmers 193, 2014
American Beet Sugar 74 75
American Can 4014 40
American Car and Fdy 72 7114
American Locomotive 57 5714
American Smelting 81 80
American Sugar 10114 101
Anaconda 6214 6226 Chi., Mil. and St. Paul.
Chi., R. I. and Pacific.
Chino Con. Copper
Colorado Fuel and Iron.
Corn Products
Crucible Steel
Distilling Securities

tork and cared for.

ther Price For Wheat,
and Flour Sells For Less,
Hoover Tells Committee

General Motors
Goodrich, B. F.
Great Northern prd.
Great Northern prd.
Great Northern Ore subs
Hide and Leather
Inspiration Copper
International Paper
International Paper
Kansas City Southern
Kansas City Southern
Steel

the pumping station and the installas, release appeared underfed and underliners appeared underfed and underliners appeared underfed and underliners appeared underfed and underliners are compared to the proposed to the proposed to the proposed to the proposed to the compared to the proposed to the compared to the proposed to the compared to the proposed to the pro

DISEASE REPORT SHOWS DECREASE

Refined Sugars — Market arm powdered 8.45c; in granulated 8.15@8.35c.

Butter — Market firm and higher western, creamery, extras, 52c; near testern, creamery,

The Primers and thereine double as the same of the sam

Snow and inclement weather are holding in check any large scale operations on the western and Italian fronts. The British and Italians continue to repulse enemy raids at various points while the German artillery bombardment in the Ypres and Verdun sectors still is very strong.

Increased loss of merchantmen is shown in the current British and French reports. Through the mines and submarines the British lost 21 vessels, including 18 of more than 1,600 tons, or nine more than the previous week, when twelve, including eleven of the larger tonnage, were sunk. French losses were nine steamers of more than 1,600 tons, as compared with two in the previous week.

December shipping losses were but slightly higher than those in Now record. Submarine sinkings, also, are said to have been more common in December than any previous month, being greater than the number the Germans probably were able to build. The severe weather conditions are believed to have added to the effectiveness of the submarines in that it compelled them to operate closer together and nearer to shore. This fact may account in part for the increase in the number of U-boats caught by the allied fleets.

Spanish Class to Meet

Spanish Class to Meet

Spanish Class to Meet in Y. M. C. A. Tonight

The opening class of a series in Spanish grammar and conversation will be given at the Y. M. C. A. this evening, with Mrs. Melville E. Menges as instructor. Her work for the Y. M. C. A. last year received high praise, one of her students receiving recognition from Columbia University. Another student has taken a position in Santo Domingo and is using his Spanish there. Mrs. Menges' work has been warmly commended by E. L. McColgin, secretary of the Harrisburg Chamber of Commerce, as an important factor in commercial education of to-day.

Two classes will be held each week, on Tuesday and Thursday evenings. New members will be received throughout the entire month of January. Furtuer information may be secured from the local Y. M. C. A.

pings and the more prominent war specialties tended higher. Liberty Bonds were unchanged.

NEW YORK STOCKS

Chandler Brothers and Company, members of New York and Philadel-

Island, is sidetracked down the valley and cannot be taken in bevalley and cannot be taken in because of lack of room. It is said
about 1,000 cars are thus tied up.
Yesterday the Reading Coal and
Iron Company shipped but 881 cars
of coal, which is about half the normal output. It is said that the breakiers are filled with coal, but that it is
simply impossible to handle it, due
to the extreme low temperature.
The product of the mines of yesterday will hardly reach consumers
before the latter end of the week.
There will be shortage of shipments
until warmer weather.
The coal situation has reached an
acute stage here and unless there
is an improvement there may be
forced suspensions of industrial
plants during the entire winter.
The local steam heating company
has only a few days supply on hand
and in case fuel is not received, a
large portion of the business section
would be without heat. The scarcity
of soft coal will keep a number of
the city's industries idle until next
Monday and possibly longer. They
had intended resuming directly after

Dies at Age of 83

Harrisburg Newsboy Is Home For Short Furlough

Moorhead Salesmen Get

Together For Exchange

Salesmen of the Moorhead Kniting Company are in session in the city during this week. The sessions of the salesmen are for the purpose of exchanging ideas for the benefit of the company's selling force. The first "get-together" of the men was held in the recreation room of the factory at Cameron and Walnut streets at noon yesterday. There were thirty salesmen present, representing the salesforce of the company, gathered together from all parts of the country. The salesmen were entertained with a roast beef dinner. They were addressed by Mr. Moorhead and by W. C. Alexander, newly-chosen salesmanager, formerly of Washington, D. C., who gave the men many suggestions.

On Friday evening the annual ban-

Popular Kiwanis Club

Ideas For Future Work



142 80 136 142 ber of Company K, 112th United States Infantry and is stationed at 1324 3929
be prepare Shimmell Core being in command. His many

States Infantry and is stationed at Camp Hancock, Captain Daniel H. Core being in command. His many friends here are giving him a warm welcome.

Fire in Madrid Palace
Causes Loss Reaching
Millions of Dollars

Madrid, Jan. 3.—Fire broke out in the royal palace at La, Granja this morning and before it could be checked it had spread to a nearby church which with the palace was destroyed. Several houses near the palace also caught fire.

Government troops were summoned from Segovia to fight the fire. Very few of the valuable pictures and art objects in the palace were saved. The loss will aggregate several million dollars.

Swiss Fire on German

Swiss Fire on German Ship; Show Neutrality

cents for repeated were:
New members admitted were:
George E. Howard, Charles E. Pass,
E. R. Keffer, Casper S. Shank, H. A.
Gable, Sam M. Taylor, George C.
Potts, Martin R. Nissley and J. O. S.
Poorman. The membership now to-Geneva, Switzerland, Jan. 3.-Swiss troops on duty on the shores of Lake Constance yesterday fired upon the newly-launched German lake steamer Kaiser Wilhelm, which entered Swiss territorial waters. The vessel was pierced in many places by rifle fire and withdrew rapidly. No lives were lost Detweiler Brothers in Steelton are using the coal from their display window to burn in the stove to keep their office in Front street warm.

The tuel shortage has hit Steelton hard and this concern, one of the largest in the borough, has been unable to get coal for almost two weeks. The various kinds of coal and wood have been displayed by the firm in a window in the coal office.

What It Means

By the Rt. Rev. Philip R. McDevitt, Bishop of the Diocese of Harrisburg.

Thousands of young men are

already in the Army. thousands are daily leaving their homes for the military camps. homes for the military camps. More will follow in the immediate future. All will be compelled to live for a long while in entirely new and unusual surroundings. They will be cut off from many of those influences—religious, moral, intellectual and social, which in the home environment make for right living. Deprived of the wholesome safeguards which the times of peace provide, these young heroes will be brought face to face with a host of new temptations and countless moral dangers. If at their impressionable age they are to come forth unbowed. face with a host of new temptations and countless moral dangers. If at their impressionable age they are to come forth unharmed, it is imperative that every effort should be made to strengthen and support them in the times of trial and temptation. Should they succumb to the danger that surrounds them and thereby lower their standard of morality, largely because of the absence of those aids and helps that could have been provided them, those who remained at home safe from all moral and physical harm shall be charged justly with deep ingratitude.

Therefore justice, patriotism, above all, gratitude and love for the young men now in training camps or in the trenches of France and Flanders, cry out that the civilians of America whose cause the Army and Navy are upholding should give freely and generously to every movement that looks to the welfare of that mighty host of stalwart defenders of the Republic—the very flower of American manhood, and the hope of the days

very flower of American man-hood, and the hope of the days to come.

EDUCATIONAL.

Coal Dealer Sacrifices

Samples to Keep Warm

When shipments of coal arrived

when shipments of coal arrived members of the firm were so busy rushing the fuel to residents that their own supply was exhausted be-fore the fact was noticed. The wood has been taken out of the window and used and now the samples of coal will be burned.

NO SUGAR FOR CANDY MAKERS

Wilkes-Barre, Pa., Jan. 3.—Confectioners and restaurant proprietors received no allotment from a shipment of 150,000 pounds of sugar which was received here to-day and distributed by County Food Controller Washurn. Retailers were instructed to sell only two pounds to families of three or more and only one pound to families of three and less.

your brass beds, chandeliers and silverware look like new.

We replate and refinish gold and silverware, brass and nickel fixtures of every description

A phone call brings our repesentative to your door with an estimate.

NUSS MFG. CO. 11th & Mulberry Sts.

School of Commerce **HARRISBURG BUSINESS COLLEGE**

Froup Building, 15 S. Market S Bell phone 485; Dial 4393 Bell phone 485; Dini 4355
Bookkeeping, Shorthand, Stenotype, Typewriting, Civil Service.

OUR OFFER—Right Training
by Specialists and High Grade
Positions. You take a Business
Course but once. The Best is
what you want. Day and Night
School. Enter any Monday. A Fully Accredited College

BBER STAMPS SEALS & STENCILS MFG. BY HBG. STENCIL WORKS 130 LOCUST ST. HRG. PA.

AUTO SUPPLIES SALE We have our table up and

loaded with discontinued lines with a price that will sell them in a very short time. You no doubt, have a minute to spare today. Look the articles over on this table; there is something for you regardless of the car you drive. Front-Market Motor Supply Co.

109-111 Market Street

MASS MEETING

Under Auspices of Harrisburg Branch, National Association For the Advancement of Colored People

TECHNICAL HIGH SCHOOL AUDITORIUM Thursday Evening, 8:15, January 3rd, 1918.

W. Ashbie Hawkins, Esq., of Baltimore, Orator

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