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There is inflexible logic in the fixing of that price for the Maxwell closed cars. The purpose of the Maxwell builders was to strike the MIDDLE LINE of absolute value. They have done so with scientific accuracy. The Maxwell closed cars have grace, beauty, comfort, efficiency, durability, economy and standard equipment. But, if built to sell for less than \$1195 one or the other of these would be lacking. On the other hand, for a higher price you could get only larger size or fancier furnishings—not any greater VALUE or finer "class." That is what we mean by "the Middle Line."

New-Passenger Sedan, \$1195, Six-Passenger Town Car, \$1195, Touring Car with All-Weather Top, \$835, Touring Car, \$745, Roadster, \$745, All Prices F. O. B. Detroit

COLLINS AUTO CO.

DISTRIBUTORS

DETAILS OF THE INCOME TAX LAW

Q. What constitutes an item allowable as a deduction under the head of business expenses?

A. All amounts of expense actually paid during the tax year in the conduct of a trade, business or profession. This includes all amounts paid by a farmer for labor in preparing his land for a crop, and in cultivation, harvesting and marketing the crop, the cost of seed and fertilizer used, the amounts expended for labor in caring for live stock and the cost of feed, the cost of stock purchased for the purpose of resale. (It should be understood, however, that if such a cost is claimed as a deduction, the entire proceeds received upon the sale of the stock is to be returned as income.) The cost of material used and farm tools which are used up in the course of a year or two, such as binding twine, stock powders, forks, spades, etc., and the amount of rent paid for a farm. Amounts paid for livestock which is to be used for breeding purposes are held to represent investment of capital and are not allowable for deductions.

A merchant may claim as deductions the amounts paid for advertising, hire of clerks and other employees, the cost of light, fuel, water, telephones, etc., used in or at his place of business, drayage, freight and express charges, the cost of operating delivery wagons and trucks.

A physician may claim as deductions the cost of medicines and supplies used by him in the practice of his profession, expenses paid in the operation of an automobile used in making professional calls, dues to medical societies and subscriptions to medical journals, the expenses of attending medical conventions, rent paid for office rooms, hire of office assistants, cost of fuel, light, water, telephone, etc., used in such office rooms. Amounts expended for books, medical supplies and surgical instruments of a permanent character are not allowable deductions.

This, in a general way, outlines the ordinary and usual expenses incurred by the farmer, merchant or professional man, which may be claimed as deductions, and the principles underlying these allowances are equally applicable in the case of any one engaged in business, trade or profession. In short all expenses connected directly and solely with the conduct of an income producing business, trade, profession or vocation are allowable deductions.

Items of personal expense or items connected in any way with the support, maintenance and well being of the family are not allowed, neither are the amounts paid for tools, implements, vehicles, machinery or surgical instruments which are more or less permanent in character, nor the cost of medical, law or other professional books, nor amounts expended for making permanent improvements or betterments of any kind whatsoever, allowable as deductions. These items are held to be investments of capital upon which depreciation may be claimed.

At the Churches

Bethany Presbyterian Church
 Morning service at 11 a. m., sermon, "Reuben at the Water Courses." Evening service at 7:30 p. m., sermon, "He Liked the Sermon, But—." Sunday school at 10 a. m. Christian Endeavor at 6:30 p. m. The music for the day will be directed by Mrs. Will Ireland. Bethany church will appreciate your presence.
 L. Myron Booser, minister.

Newman M. E. Church
 Morning sermon topic, 11 o'clock service, "The Tide in the Affairs of Men." Anthem by the choir in charge of Mrs. Knapp. Solo by Mrs. P. B. Herman. At 7:30 o'clock the first sermon of the series on war topics will be preached. The whole series is as follows: "The Cruelty and Infamy of Germany as Factors in Her Final Defeat," "The Jews—Will They Return to Palestine After the War," "German Colonial Ambition in Africa," "Lasting Terms of Peace—Should We Have a League of Nations to Enforce It?"
 Sunday school at 10 a. m. Junior Intermediate Leagues at 6:30 p. m. A cordial welcome to all services.
 Melville T. Wire, pastor.

St. Luke's Episcopal
 Sunday school, 9:50 a. m. Evening prayer and sermon, 7:30 p. m., by Rev. Philip K. Hammond of Ashland.

Catholic Church
 Masses on Sunday at 8 and 10 a. m.
 Edmund Wall, Pastor.

First Church of Christ Scientist
 Christian Science services are held every Sunday, in the W. O. W. hall, at 11 a. m. Wednesday evening meetings at 8 o'clock. The subject for today is "Soul." The reading room is open daily from 2 to 4 p. m. except Sundays and holidays. The public is cordially invited to attend the services and to visit the reading room.

FACTS

INDISPUTABLE EVIDENCE

An impartial jury will always give a verdict in accordance with FACTS. YOU ARE THE JURY, and the facts are plainly in evidence at this store. The superior quality of our goods is a Fact. Our exceedingly low prices is another Fact. And when you get all the facts in regard to this store, your verdict will be:

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Mined!
 The makings of a small panic were present at a downtown dairy lunch a few days ago when a quantity of gas exploded with a noise like a German bomb, and the lid of the coffee pot ascended to the ceiling. At first all thoughts naturally turned to the war, and to the probability of the building being mined, and a few of the customers rose and were about to search for a means of exit.

Little damage was done, but a waiter who was observed in the act of trying to climb over the counter, was blushing furiously; and the waiter who was doing business with a lighted match just prior to the explosion remained for some time paler than usual.—Indianapolis News.

Swift Iceboat.
 A strange winged sled has made its appearance on the smooth ice of Lake Placid in northern New York. Conditions being favorable for speed, it often sweeps along at a mile-a-minute clip, its tail gliding and its nose lifted in the air. Except for the fact that it doesn't fly, it might be described as a flying ice-boat. It consists essentially of a light frame supporting a monoplane and a 30 horse power motor with aerial propeller connected.

Beautiful Feet in Hartford.
 We have observed that a large majority of the men who traverse our residential streets in this time of snow and ice wear overshoes of some kind and that the large majority of women do not. Whether it is woman suffrage or plain recklessness that accounts for this difference we cannot say. It cannot be because overshoes are unbecoming to a woman, for those wearing them look very trim.—Hartford Courant.

To Laugh At—A Lost Hat.
 One of the funniest sights in the world is a man whose hat has been knocked in or ruined by being blown off—provided, of course, it be the other fellow's hat! All the jokes in the world are based on a few elemental ideas, and this is one of them. The sight of other people in trouble is nearly always funny. This is human nature. If you will observe your own conduct whenever you see a friend falling down on the street, you will find that nine times out of ten your first impulse is to laugh and your second is to run and help him get up. To be polite you will dust off his clothes and ask him if he has hurt himself. But when it is over you cannot resist telling him how funny he looked when he was falling. The man with the real sense of humor is the man who can put himself in the spectator's place and laugh at his own misfortunes.—Hert Williams, in the American Magazine.

United States' Debt to Sweden.
 It was in June, 1782, when, upon the order of Gustavus III, the Swedish minister in Paris, Gustavus Philip Creutz, got into communication with the American agent in France, Benjamin Franklin. It was nothing less than a treaty with Europe's oldest kingdom which Creutz offered to Franklin and the free states of his land. Franklin himself, as well as his countrymen, grasped with thankfulness the offered hand, the treaty was signed in April, 1788, and remained of practical benefit to the United States for a long time. The most important aspect of the matter was, however, that this treaty signified the introduction of the United States into international relations as a recognized power.

RESOLUTIONS

Hall of Golden Rule Lodge No. 78 Grants Pass, Oregon, Feb. 14, A. D., 1918.

The angel of death has again entered our portals and taken from us one of our loyal soldier boys, Fred J. Lovelace, and transferred him to the realms eternal.

Golden Rule Lodge No. 78 gladly offers her testimonial to his true worth as a man, his faithfulness as an Odd Fellow, and his constancy as a friend, and pays tribute to his noble memory by placing a golden star upon our order service flag, and pledging ourselves to support the patriotic necessities of the nation which he went forth to serve, and

WHEREAS, he loved his home, his lodge and his country with a consecrated devotion, and was willing to lay down his life in support of his convictions, now therefore

BE IT RESOLVED: That while we as members of Golden Rule Lodge No. 78 mourn his loss as an Ideal Odd Fellow and patriot, yet we bow in humble submission to our God and our country in the making of this great sacrifice. That we extend to his bereaved family the fraternal hand and heart of Oddfellowship in this sad hour,—drape our charter in mourning, and spread this testimonial of love upon our records, and

WARNING GIVEN OF POISONED WATER

Oakland, Cal., Feb. 16.—A warning that concentrated efforts are to be made soon to poison waterways all over the country, was received on a postcard Thursday by the Oakland board of health. The card was signed "Neutral."

Federal officers rushed armed guards to Lake Chabot and Temescal, sources of water supply for the east bay cities. The card read: "It will pay you to watch the city's water supply. A concentrated effort to poison the waterways all over the United States is about to be made. Take this warning for what it is worth to the people, for they will get you in the long run, anyway."

Magnets.

Although there is such a thing as a natural magnet most of those in use are artificial. There are two general methods for making artificial magnets. The first is to take a bar or a needle of magnetic substance, iron or steel, wrap an insulated wire around it like a thread on a spool, and pass a strong electric current through the wire. The other method is to take as before a bar or needle of a magnetic substance and place it near a magnet. The intensity of the magnetization in both cases is increased by hammering the bar while the process of magnetizing is going on. A piece of steel magnetized in this way remains so for a long time, while a piece of iron soon loses its magnetization.

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Trip to Ocean Well Worth While.

The United States of America has 12,000 miles of seacoast, and, as one-half of the population lives in the Atlantic, Pacific and Gulf states, there must be 30,000,000 people who have the sea within comparatively easy reach. There are, to be sure, millions of people who are so far removed from the coast that the sea is to them almost a myth, but it is safe to say that there are not a thousand people within our boundaries who would not see the ocean if they could. Perhaps there are many who will never have their eyes gladdened with the sight, but the present great facilities of railroad travel are lessening the number of unfortunates every year.


General Custer's War Horses.
 Frog Town was one of General Custer's war horses. He was the finest specimen of the thoroughbred I ever saw, standing 16 hands, well balanced and of excellent proportions, writes a correspondent of the Washington Post. In motion he was superb, a perfect model for the sculptor's art. The favorite war horse of General Custer on the plains was a brown horse called Dandy. He was 15½ hands, a compact, muscular horse, fine head and neck. He marched in the ranks of Custer's little army of daring troopers on June 25, 1876, against the confederated Sioux tribes, that terrible day of the massacre of Custer and his men, in the Valley of Little Big Horn, and was shot through the shoulder. He lived, however, to return to Fort Lincoln, whence, after a partial recovery, he was sent to General Custer's father at Monroe, Mich.

Would Have Only Pleasant Memory.
 "I never," a wife told me, Margaret E. Sangster writes in the Christian Herald, "say an unpleasant thing to my husband when he is leaving for work in the morning. If he's done something inconsiderate that has annoyed me, I forget it. If there is any little worry to confide in him, I keep it for another time. Life, it seems to me, is very involved in the city, very uncertain. There are so many trucks and cars on the street, so many accidents every day that I would hate to think that my husband, in the midst of all the hurry and worry, carried an unpleasant picture of me—a picture that I had created! I would hate to think, if anything did happen, that my face, when he saw it for the last time, had a frown on it. That's why I smile at him always when I say good-by in the morning and let nothing but love shine out of my eyes!"

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in the Federal Reserve Banking System, we are placed in a stronger position than ever before to take care of the requirements of all our depositors, whether large or small, and at the same time to give them the most modern banking service.

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