

CORPORATION TAX IS NOW IN EFFECT

Collection Will Amount to Over a Million in Local Revenue District.

COMPRISES THREE STATES.

Money Will Pass Through Hands of Internal Revenue Collector Callister—Corporations Concerned.

Notices are being sent to many corporations throughout Utah, Montana, and Idaho, of the special excise tax, commonly called the "corporation tax," which is now in effect through an act of the last Congress. The collection, which will amount to over a million, will pass through the office of E. H. Callister, internal revenue collector for the three states mentioned. The constitutionality of the law is being contested by corporations and any payments made will be under protest.

The law is applicable to most corporations and involves a 1 per cent tax upon any net income which is over \$5,000. This is exclusive of dividend amounts received from other corporations. There are exempted lodges and fraternal organizations, domestic buildings and loan associations, religious and charitable organizations.

HOW INCOME IS DETERMINED.

Every corporation which comes within the pale of the law must make returns to the proper revenue collector of its gross and net incomes. These are sent to Washington and there the actual taxable income is determined. The net income, or that which is taxable is reached by deducting from the gross amount of income from all sources "all the ordinary and necessary expenses actually paid within the year out of income in the maintenance and operation of its business and properties, including all charges, such as rentals and franchise payments required to be made as a condition to the continued use or possession of property; all losses actually sustained within the year and not compensated by insurance or otherwise, including a reasonable allowance for depreciation of property, if any, and in the case of insurance companies, the sums other than dividends, paid within the year on policy and annuity contracts and the net addition, if any, required by law to be made within the year to reserve funds; interest actually paid within the year on its bonded or other indebtedness to an amount of such bonded and other indebtedness not exceeding the paid-up capital stock of such corporation, joint stock company or association, or insurance company, outstanding at the close of the year, and in the case of a bank, banking association or trust company, all interest actually paid by it within the year on deposits."

FOREIGN CORPORATIONS.

In case of foreign corporations, "the proportion of its paid-up capital stock outstanding at the close of the year, which the gross amount of its income for the year from business transacted and capital invested within the United States and any of its territories, Alaska and the District of Columbia bears to the gross amount of its income derived from all sources within and without the United States; (fourth) all sums paid by it within the year for taxes imposed under the authority of the United States or of any state or territory thereof, or imposed by the government of any foreign country as a condition to carrying on business therein; (fifth) all amounts received by it within the year as dividends upon stock of other corporations, joint stock companies or associations or insurance companies, subject to the tax hereby imposed."

The notices which are being sent out contain blank forms upon which returns are to be made. Mercantile houses which come under the law must furnish inventories of stock.

PENALTIES SEVERE.

The penalties in connection with the law are very severe. The violation of business confidence on the part of any deputy or officer connected with the operation of the law may be fined \$1,000 and imprisoned for one year. Fines from \$1,000 to \$10,000 may be imposed on corporations which do not make proper returns or fail to make them at the proper time.

CORPORATIONS AFFECTED.

The corporations affected are as follows:

Class A—Financial and commercial: Including banks, banking associations, trust companies, guaranty and surety companies, title insurance companies, building associations (if for profit), and insurance companies, not specifically exempt.

Class B—Public service: Such as railroads, steamboats, ferryboats and stage-line companies, pipe-line, gas and electric light companies; express, transportation and storage companies; telegraph and telephone companies.

Class C—Industrial and manufacturing: Such as mining, lumber and coke companies; rolling mills; foundry and machine shops; sawmills; flour, woolen, cotton and other mills; manufacturers of cars, automobiles, elevators, agricultural implements and all articles manufactured wholly or in part from metal, wood or other material; manufacturers or refiners of sugar, molasses, syrups or other products; ice and refrigerating companies; slaughter houses, tannery, packing or canning companies, etc.

Class D—Mercantile: Including all dealers (not others) in goods, as producers or manufacturers) in coal, lumber, grain, produce and all goods, wares and merchandise.

Class E—Miscellaneous: Such as architects, contractors, hotel, theater or other companies or associations not otherwise classed.

CURE SICK HEADACHE.

Genuine Must Bear

Fac-Simile Signature

SICK HEADACHE

Positively cured by

They also relieve

Distress from Dyspepsia, Indigestion and Too Hearty

Eating. A perfect remedy

for the Stomach, Liver,

and Bowels. Sold Everywhere.

CARTER'S

LITTLE

PILLS.

regulate the Bowels. Purely Vegetable.

SMALL PILL. SMALL DOSE. SMALL PRICE.

CARTER'S

LITTLE

PILLS.

Genuine Must Bear

Fac-Simile Signature

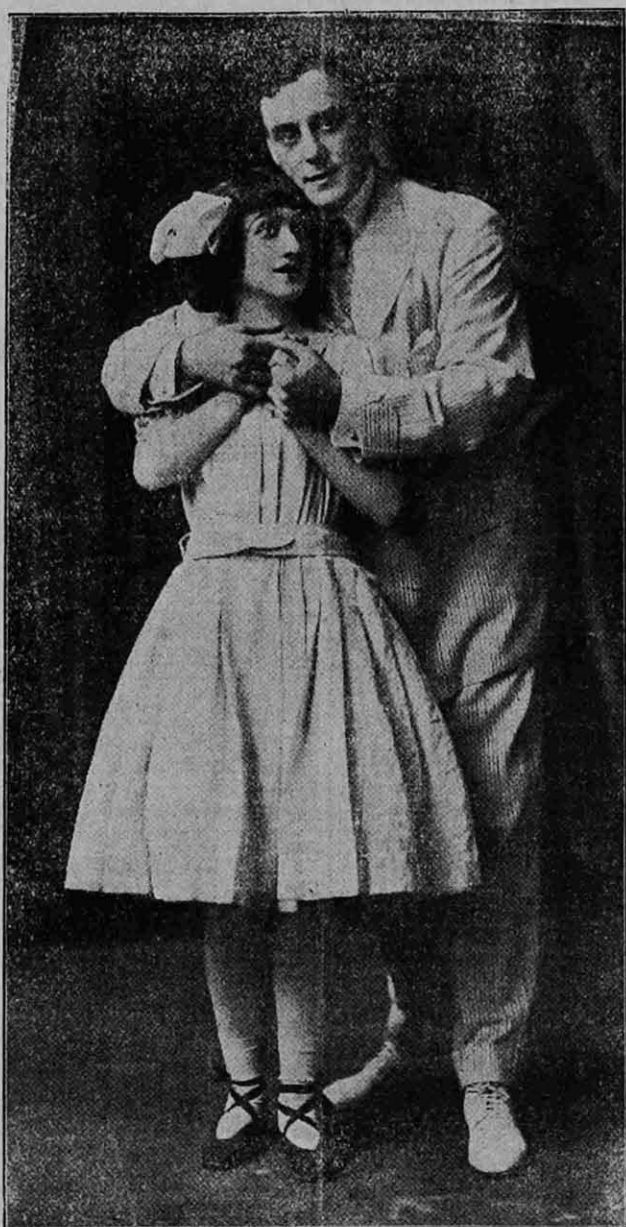
REFUSE SUBSTITUTES.

AMUSEMENTS

Theater—The Friendly Bear, Kris Kringle, Prince Tiny Mite, Aurora Borealis, Kokomo, the Little Girl who wanted to grow up, The Hot Air Inventor, Jack-in-the-Box and the Candy Kid are a few of the mysterious char-

more than consumed the profits, and made the concert a losing speculation. A program like the above ought to bring out a full and appreciative house.

Choral Postponement—The Salt Lake Choral society has postponed all rehearsals until the first Tuesday in January. Many of the members are so occupied during the holiday season,



BOBBIE ROBERTS AND JOSEPH MONOHAN,

In "The Top of the World," at the Salt Lake Theater, Friday and Saturday, December 17 and 18, With 5 Saturday Matinee.



SCENE FROM "THE BACHELOR,"

Which Will Appear at the Shubert Xmas Week.

acters, which with Bailey and Austin carry the story of "The Top of the World" which will be seen at the Salt Lake theater on Friday and Saturday and Saturday matinee. The sale of seats opens at the box office today.

Orpheus Concert—The following

program will be observed at the

concert of the Orpheus Club in the First

Methodist church tomorrow evening:

Organ "Grand offertory in G".....

.....Lefebvre-Wely

"Prelude to 'Erida' Chorus

from 'Lohengrin'.....Wagner

Mrs. J. Louis Strohauser.

Male chorus "Southern Melodies".....

Arranged by Harry Hale Pike

Orpheus Club.

Violin "Selections from 'Il Trova-

tor".....Verdi

Mrs. Calla Crane.

Song "The Hills o' Skye".....Harris

Will Sibley.

Male chorus "Sleep my Lady,

Sleep".....Kosseter G. Cole

"Ashes of Roses".....

Orpheus Club.

Harp "Ballade".....Godfrid

Mrs. Walter Tuttle.

PART II.

Quartette "Oh, Divine Redeemer".....

Gounod

Mrs. Sitzer, soprano; Mrs. Gounod

Strohauser, organ; Mrs. Tuttle

harp; Miss Crane, violin.

Male chorus "The Night has a

Thousand Eyes".....Brackett

"My Lady Chloe".....

Orpheus Club.

Songs "She is so Fair".....

Kate Douglas Wiggin

"Irish Love Song".....A. H. Peabody

Mr. Sibley.

Songs "Open Thy Blue Eyes" Massenet

"Lullaby".....A. H. Beach

Mrs. Sitzer.

Male chorus "The Song of the

Vikings".....G. W. Chadwick

Orpheus Club.

Dr. W. C. Ebaugh, accompanist.

The club has been rehearsing for

some time in preparation for this,

first appearance of the season, and

has been generally ap-

proved of the policy of selecting soloists

from home instead of bringing in for-

SAMUEL C. PARK MEMBER OF BOARD

Unanimously Chosen to Succeed Late Morton L. Cheesman Last Night

BOND ELECTION CONSIDERED

May Ask for \$750,000 Instead of \$500,000 on Account of New Buildings Needed.

Samuel C. Park, ex-state senator and vice president of the Boyd Park Jewelry company, was appointed a member of the city board of education last night from the Second precinct as the successor of Morton J. Cheesman, who died recently. His name was presented by Arnold G. Glauco, the other member from the Second precinct, and was accepted by the unanimous vote of the board. After the vacancy was filled C. S. Martin of the First precinct was elected vice president to which position Mr. Cheesman was appointed shortly before he died. Every member of the board was present last night and a large bunch of white carnations were placed on the desk which was formerly occupied by Mr. Cheesman.

The final arrangements for the bond election on Jan. 8, 1910, and the appointment of a successor of George M. Bridwell, superintendent of buildings and grounds, were made an order of special business for next Tuesday night. Among the applications received are: Eli F. Folland, F. M. Ulmer, P. N. Melton, A. L. Hamlin, William D. Pinney, E. F. Baker, T. C. Waltensiel, John Vetterli, E. H. Evans and James Devine.

MAY ASK FOR \$750,000.

The committee on buildings and grounds will prepare a report to be presented next Tuesday on the number of new buildings that will be needed, the approximate cost and other necessary information in regard to the election. Because of the crowded condition of some of the schools, it is probable that the board of education will ask for a bond issue of \$750,000 instead of \$500,000 as contemplated. It will only be a matter of a short time until at least three more school buildings will be needed besides the new high school building.

The committee on teachers and school work changed several principals and assigned them to different schools. The following assignments were made: Jefferson, W. J. McCoy; Grant, W. D. Prosser; Fremont, H. J. Stearns; Popular Grove, Elizabeth V. Fritz; Longfellow, A. B. Kesler.

The buildings and grounds committee will investigate the reported lax methods in the manual training department at the high school. It is said that the lives and limbs of the students are endangered by the carelessness of the instructor and students themselves.

ROUTINE BUSINESS.

An allowance of \$1 a day was made for each supervisor, principal or teacher who attends the state teachers' institute to be held here on Dec. 27 and 28.

Principal Evelyn Reilly of the Lincoln school was promoted to the maximum rank, beginning with the second semester.

The salary of L. P. Christensen, band instructor of the high school, was fixed at \$75 for the first semester and \$25 a month for the second.

A lot of supplies for the new Jefferson school was ordered purchased, according to the list submitted by the superintendent.

Supplies for other buildings were also authorized.

The State Teachers' association was given the use of the high school and the Lafayette school for the teachers' institute.

The use of the high school gymnasium was permitted on the night of Dec. 23 for the annual ball of the Red and Black.

Nine \$1,000 school bonds issued in 1892, and due in Feb. 1912, which were taken up, were ordered cancelled. The board allowed bills amounting to \$2,965.94.

DEATH OF JOHN LLOYD.

John Lloyd, pioneer shoemaker, died Monday afternoon, at his home 223 east South Temple street, aged 69. He came to Salt Lake 41 years ago, and practiced his trade for 30 years, retiring when his health began to fail him. The deceased leaves seven children, John, William and Walter, Mrs. John

Day of Tacoma, Mrs. John Costina of San Francisco, Mrs. William Dodge and Mrs. Lon Platt of this city. The funeral will be held Friday at 2 p. m.

A. L. THOMAS ORATOR.

Interesting Session Held by Loyal Sons and Daughters of Wales.

Postmaster A. L. Thomas was the orator of the evening at the Federation of Labor hall Tuesday night when the Loyal Sons and Daughters of Wales held the second of a series of winter meetings. Mr. Thomas spoke interestingly of the public and political conditions in the British empire and commented with force and clarity upon matters which were of great interest to his hearers. Supplementing the address was the singing of Welsh songs and recitations by a number of the 100 or more members of the society who were present.

The postmaster devoted much of his time to telling of the policies of Lloyd George, the noted Liberal, whom he greatly extolled but deprecated his marked tendency toward socialism. He decried the tendency toward free trade which, he said, kept Wales poor instead of being one of the richest of the world countries. Mr. Thomas expressed himself as very much in favor of home rule for Ireland, but believed that both Scotland and Wales should be given the same benefit. The remarks of the postmaster were received with much enthusiasm and applause.

SAMUEL NEWHOUSE IN PARIS.

Arrives at French Capital in Time to Find Brother Alive.

Word has been received of the safe arrival of Samuel Newhouse in Paris, after a record breaking trip to arrive at the bedside of his brother before death. A cable from Mr. Newhouse reports that his brother is still alive but in a very precarious condition.

Mr. Newhouse left Salt Lake at noon on Dec. 4 and arrived in Paris in nine days and 21 hours. He chartered special trains both to Chicago and then from that city to New York, making speed records between both of these points. He crossed the ocean on the Cunard line boat Lusitania.

What is a cold in the head? Nothing to worry about if you treat it with Ely's Cream Balm. Neglected, the cold may grow into catarrh, and the air-passages be so inflamed that you have to fight for every breath. It is true that Ely's Cream Balm master catarrh, promptly. But you know the old saying about the ounce of prevention. Therefore use Cream Balm when the cold in the head shows itself. All druggists, 50 cents or mailed by Ely Brothers, 56 Warren St., New York.

UTAH PHOTO MATERIALS CO.

Now on display, finest collection hand colored prints of Utah's finest scenery. All sizes. All prices. Utah Photo Materials Co., 423 Main St. Opp. Newhouse Hotel Site.

Today

The first 1910 Franklin automobile arrived in Salt Lake.

Tomorrow

We commence making demonstrations to those on our waiting list.

At an early date

We will be pleased to give you a demonstration.

In the meantime

You should see this new model. The Franklin 1910 air-cooling system in the feature of the season.

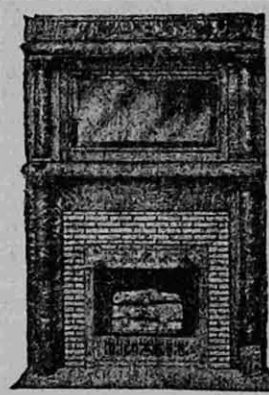
Our delivery schedule

Calling for delivery of Franklin Automobiles on fixed dates is virtually a guarantee against disappointment on promised date of delivery.

Sixteen 1910 Franklin Models.

Consolidated Wagon & Machine Co.

138-150 So. State. GEORGE T. ODELL, Genl. Mgr.



Home is more attractive

When cheered by a blazing fire. The finest line of genuine piano finished Mantels in the state. See what you are buying—don't select from a catalog.

Mantels complete from \$50 up

Our patent radiant grate warms the room thoroughly and is clean and economical.

ELIAS MORRIS & SONS COMPANY

Opposite South Gate, Temple Block.

KEITH-O'BRIEN Co

The Store of the Christmas Spirit

For a Beautiful and Useful Gift

Our new FRENCH CRETONNE BOUDOIR TRAYS. HAND EMBROIDERED AND TAPESTRY SERVING TRAYS cannot be surpassed.

66 Maint Street. CALLAWAY, HOOK & FRANCIS.

1-4 TO
1-2 OFF

1-4 TO
1-2 OFF

GRAY'S CLEARANCE SALE

Of Women's High-Grade
Mannish-Tailored Suits

—goes on with unabated interest. "The women who know" are eagerly availing themselves of the wonderful bargains we are offering. As our regular prices are about 20% lower than you have been accustomed to paying, you can realize what a wonderful saving to you when we are offering them to you at 1-4 TO 1-2 OFF our regular price, \$25.00 suits for \$18.75 and some \$50.00 for \$25.00, etc.

Gray Bros. & Co.

258 South Main