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RETURNS ON INCOME TAX ARE COMPARED
FIGURES FOR TWO YEARS

Statistics Regarding Number of Those Reporting; Also Total of Personal; Exemption of Securities

A comparison of the number of income tax returns entered showing the net income of from \$5,000 to \$50,000 was in the previous year 609,263, while the last returns were 669,074 or an increase of 59,811. There is also shown an increase of 3,182 returns of incomes from \$50,000 to \$100,000 in the same period of time, while the incomes of \$100,000 to \$300,000 for 1924 shows 4,922, while that of '23 showed 1,281.

An analysis of these figures will show that there are many more increases in the smaller incomes than there are in the larger ones.

Personal Returns
The total number of personal returns on file September 30, 1925, was 7,298,481, aggregating a net income of \$2,523,210,893, while the tax return totaled \$689,134,185. The average income, as filed, showed a return of \$3,428.25, making the average tax paid \$94.42.

Comparing this with the previous year the returns note a decrease of 5.48 per cent but, however, there is an increase of tax money received amounting to \$183,073,529, or 0.73 per cent in the total net income and an increase of \$25,482,680 or 3.70 per cent in the total tax.

Tax Exempt Securities
According to figures made public the people of the country have \$5,218,559,394 invested in tax exempt securities which they are compelled to mention in the tax returns, paying no tax, however, on them. From these investments, there were received \$239,977,500 in interest.

The personal income tax returns for 1924 disclose the fact that there are 74 individuals in the United States who have incomes in excess of \$1,000,000 per year; 3 of this number have incomes of more than \$5,000,000 per annum. A like number reported incomes of between four and five million dollars, while four acknowledged incomes of between three and four million dollars; 15 between two and three million dollars; 13 between one and a half and two million dollars; 6 between one and one and a half million dollars.

REPUBLIC IS NOT TRUE DEMOCRACY
National Republic, Washington, Calls Attention to Loose Interpretation

The National Republic of Washington calls attention to the fact that those who loosely use the word "democracy" as descriptive of our form of government are as far astray as those who would call it an autocracy. "Ours is a representative republic," writes Geo. B. Lockwood, in the July number of the National Republic. "It avoids the extremes of potential tyranny implied in the words democracy and autocracy, as politically applied—the tyranny of the individual and the tyranny of the mass."

The representative in such a government is something more than a mere agent or deputy of his constituency. The member of congress represents not merely the state or district from which he hails, but the whole country.

The doctrine that a member of the house or senate should support any measure demanded at a given time by what may seem to be a majority of his own constituency, no matter what his opinions or convictions as to what the effect of the measure might be upon the general welfare, is a degrading theory which has been advanced in recent years by demagogues.

"No man who does not do in his public service that which he believes to be just and right, in the light of his knowledge, rather than the immediate expedient thing is fit to be in public life," continued the editor of the National Republic. "The people rule when their representatives follow a broader and more patriotic course, consistent with the character of a republican representative—but they rule with appropriate intelligence."

WAUKEGAN TO HAVE NEW BANKING HOUSE
Permit Secured for Organization of Waukegan State Bank; Fifth in City

Waukegan is to have a new bank. It will make the fifth institution of its kind in that city.

It is just learned that permit has been granted by the state for the organization of the Waukegan State bank with a capitalization of \$100,000, surplus \$10,000.

Some of the men interested in the new institution are E. L. Waehler, president of the National Bank of Commerce, Chicago; Carl W. Stenver, president of the West McHenry State bank, West McHenry, Ill.; Attorney William F. Carey, Joseph Slomar, Milton P. Smith, Stephen R. Rykssel, Dr. M. J. McKeon of Waukegan and William Brooks of Wauconda.

SELLS RESIDENCE HERE BECAUSE OF THREATS
A. L. Wilcoxson Family Remove to New Quarters; Blackmail Letters Received

Sale of his residence at 868 Lincoln avenue in this city two months ago by Arthur L. Wilcoxson, and the removal of the family to a north shore hotel is reported to have been due to blackmail letters received before Christmas, in which the life of the 11-year old daughter of the family, Jane Wilcoxson, was threatened unless the father agreed to "loan" the writers of the letter \$4000.

The affair was kept as quiet as possible in order that the removal of the family to a new home should not be

made public, and the story did not leak out until Wednesday evening of this week, and then through Chicago sources.

It appears that an effort to capture the blackmailers was made by detectives in Chicago with a dummy package placed at a point in that city according to directions, but the blackmailers failed to appear and are reported to have telephoned later that they would send new instructions.

Mr. Wilcoxson is quoted as having said that he knew of no one who would make such demands or threats. The daughter has been placed in a private school.

Mr. Wilcoxson sold the Highland Park residence about two months ago to George W. Rossiter, after the

threats referred to had been received, but the family removed from this city only about two weeks ago.

OIL DISTRIBUTORS INSTALL NEW PLANT
Lynch-Clarisey Company, Chicago, Acquire Site of 2 1/2 Acres In Evanston

One of the oldest and largest distributors of fuel oil for domestic and industrial purposes in the middle west, the Lynch-Clarisey company of Chicago, has acquired a site of practically 2 1/2 acres close to the intersection of Main street and the McCormick boulevard in Evanston.

On this site, the company has erected a bulk storage station to accom-

modate a quarter million gallons of all grades of burning oils such as are used by residences, apartment buildings, hotels and industries in the North Shore. This plant is equipped with steel storage tanks buried underground, an office building, garage, boiler house and a switch track to accommodate 12 cars.

Oil is received here in tank cars from the oil fields and unloaded into the Lynch-Clarisey company's tanks in the storage tanks and pumped into tank trucks by electric motor driven pumps through an ingenious system of loading racks located under the roof of the garage.

In France 95 per cent of the telephone exchanges are closed on Sundays.

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