

### ALLOW DEDUCTIONS FOR AUTO EXPENSES

#### UNDER CERTAIN LIMITS

**If Motorists Familiarize Themselves With Income Tax Law It Would Save Much Money**

Deductions allowed tax payers in connection with the maintenance of automobiles, is the subject of the latest bulletin issued by the Chicago Motor Club.

A ruling of the Internal Revenue department that permits the deduction of automobile registration fees, drivers' licenses, and personal property taxes from the gross income in computing federal income tax, is a regulation with which many motorists are not familiar.

#### Means Big Saving

"If all motorists would avail themselves of this privilege," says Charles M. Hayes, president of the Chicago Motor Club, the saving would amount to \$13,000,000.

"An interview with Mabel G. Reinecke, Collector of Internal Revenue in Chicago, establishes the following facts: Garage bills, gasoline bills, repair bills, etc., may be deducted as business expense when the automobile is used wholly for business purposes; when used partly for business purposes the cost may be prorated, and the part attributable to business purposes deducted as a business expense.

#### Depreciation Allowed

"Depreciation is allowed and according to the Collector, the usual amount allowed on passenger cars is 20 per cent, but the rule is not iron-clad. If a tax payer operates a truck that is subjected to heavy duty as much as 33 per cent is allowed.

"Traveling to and from a place of business is not a business expense, according to the department, any more than car fare would be. The purchase price of an automobile, even when used wholly in business, cannot be deducted from gross income. It is a capital expenditure, deduction of which is expressly dis-allowed by the

revenue act. The five per cent tax which attaches to the sale of an automobile cannot be deducted by the purchaser, because it is a tax levied on the sale by the manufacturer, and must be returned and paid by him. The manufacturer may reimburse himself in the amount of the tax by agreement with the purchaser, in manner prescribed by Treasury regulations. So far as the purchaser is concerned, the tax is a part of the cost to him of the automobile. The manufacturer may not deduct the tax in his return, unless the amount is included in his gross income.

"An automobile license fee is regarded as a tax, and may be deducted whether the automobile is used for business or for pleasure or convenience. In the event of a collision between a truck and an automobile used for pleasure or convenience, the owner of the truck may claim a deduction for damages, provided the truck was being used for business at the time of the collision."

### RED CROSS ANNUAL REPORTS ARE GOOD

**Officers and Directors Elected for Ensuing Year Include North Shore People**

Recalling the ready response which the communities comprising the local chapter of the American Red Cross made to the relief of tornado sufferers just a year ago, the reports given at the annual meeting held at the Palmer House in Chicago on March 12, showed the vast amount of work accomplished by the chapter during the year 1925. Work which goes on continuously throughout the district includes the Braille service for the blind, classes in first aid and life saving, home hygiene, both by direct instruction and by radio, assistance rendered to ex-service men and their families and to men now enlisted in the army and navy, and the volunteer service carried on through the work of women's clubs and societies.

The business of the annual meeting included the re-election of officers, with James B. Forgan, Jr., chairman, John W. Scott, vice-chairman; Jacob M. Dickinson, Jr., treasurer, and Thomas M. Temple, executive secretary, all of whom were re-elected. Directors re-elected for a three year term are Arthur T. Aldis, An-

ton J. Cernak, Joseph M. Cudaby, Jacob M. Dickinson, Jr., Col. Noble B. Judah, Frank G. Logan, Dr. L. D. McArthur, Arthur Meeker, Dr. William A. Pusey, George M. Reynolds, Donald M. Ryerson, Edward F. Swift, Robert J. Thorne, Mrs. Frederic W. Upham, Frank O. Wetmore, Thomas E. Wilson and William Wrigley, Jr.

### ILLINOIS FIRST IN QUAILS IMPORTED

**Ten Thousand Purchased by the Director of Conservation for Distribution**

Illinois for the second time ranks first among all the states in the number of Bob White quail imported for distribution according to William J. Stratton, director of conservation.

Ten thousand Bob White quail, the same number that was imported last year, have been purchased from "Snake" King of Brownsville, Texas. These are all strong adult birds for delivery within the next 30 days trapped in the wild highlands of northern Mexico where they are subjected to a climate more nearly approaching Illinois weather conditions than in any other section of this continent where quail in such large quantities are obtainable.

Mr. Stratton, who has had charge of the old division of game and fish and the new Department of Conservation for the past five years, in discussing this second importation of quail explained that great care will be used to have the birds released where cover and feed will be available and where these imported birds will have an opportunity to mate with our native quail. This mating and mixing of the new strains with the badly inbred birds found in many localities especially in carefully protected areas produces stronger, healthier and more prolific birds. This according to Mr. Stratton is one of the most important reasons for the importation of these Mexican Bob Whites.

#### Mysterious

Nurse: "Did the doctor take your temperature?"  
Patient: "Yes, and I can't find my watch, either!"

### CAUTION OF DRIVING IN SAVING OF TIRES

**Motorists Should Exert More Care in Operation of Cars, Says Expert**

Conservation of tires, urged by Secretary of Commerce Hoover, and endorsed by the American Automobile association, must be accompanied by extra caution in driving if the motorist expects to benefit by his plan of lowering rubber prices by saving rubber, according to Charles M. Hayes, president of the Chicago Motor club.

"There would be no gain if motorists failed to recognize the importance of driving with increased care when getting the last few miles out of old tires," declares Mr. Hayes. "There would be only disaster through front wheel blowouts and skidding."

This is believed to be the first suggestion to automobile owners in general, to temper their economy program with common sense.

"A new tire is a safety device," Mr. Hayes adds. "Its strong carcass is a symbol of security. With it the driver is justified in running at higher car speeds in the country and in operating his car at normal traveling speeds over rough roads where excessive strains are placed on tires. The rough treads of a new tire save skids, provide better traction and assist in stopping. A driver need not consider himself at a disadvantage with old tires, however, provided he is provident enough to make his driving conform to his rubber."

"We cannot afford to stretch safety while stretching rubber. Something will snap unless common sense and caution are abundant enough to provide the necessary element of compensation."

#### All That Mattered

Mother: "Tommy! Don't eat so fast! I knew a little boy who died before he had eaten half of his ice cream!"

Boy: "What happened to the other half?"

#### Eastest Way Out

One Laborer: "Giminy Gripes, I'm sick of work!"

"Well, ain't I been tellin' you, all this time ta join de union?"

### PRESS WANT ADS BRING RESULTS

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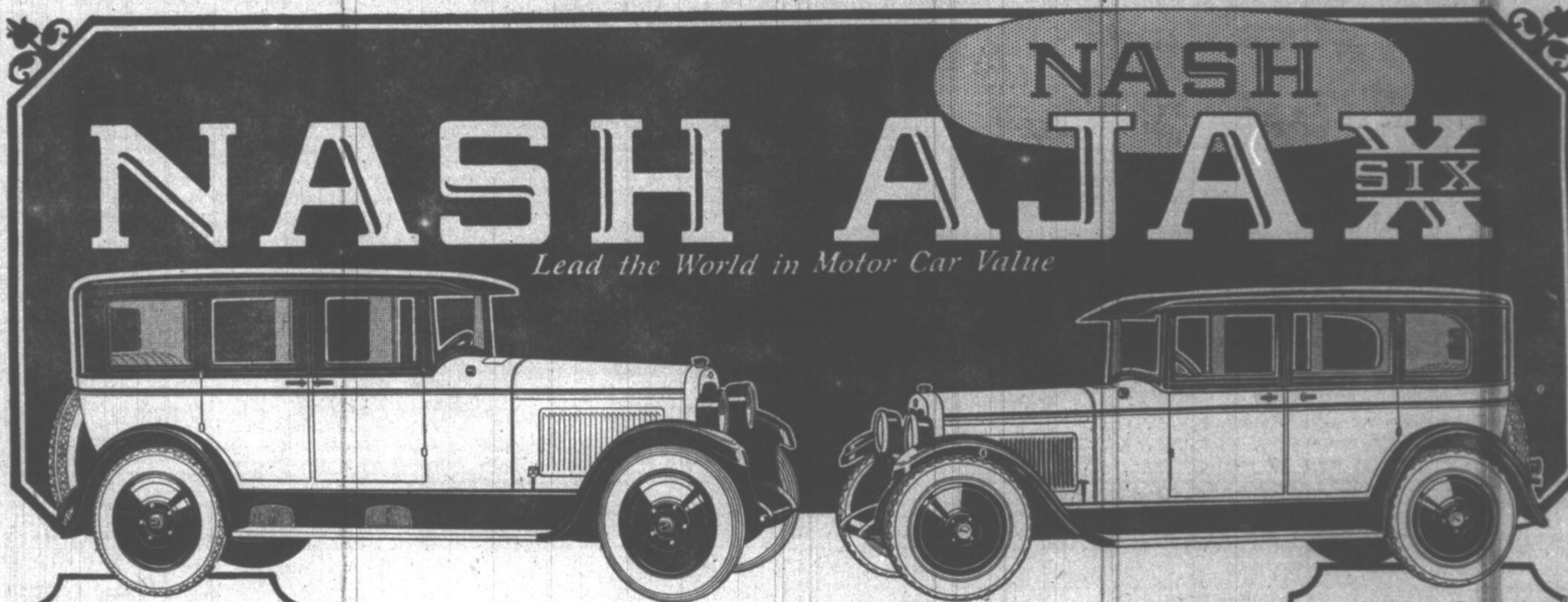
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### Nash Special Six

4-Door Sedan

\$1315

f. o. b. factory

—with scientifically refined six-cylinder motor; full force-feed lubrication; oil purifier, air cleaner, gasoline filter, twin fly-wheel; 4-wheel brakes; full balloon tires; five disc wheels; wide doors; seat upholstery of genuine Chase Velour Mohair Velvet; curtains; dome lights; silver-finished Colonial hardware; cowl ventilator, cowl lights, rear-vision mirror, and automatic windshield wiper.

### Here's Clear Evidence of Greater Quality

The record-breaking demand for Nash and Ajax cars is due directly to the fact that Nash offers buyers far more for the money.

Just look at the price, then examine these two Nash-built four-door Sedans above—the Special Six and the Ajax Six—and you will find plain proof of greater quality and greater value.

There is extreme power smoothness. Nash-Ajax crankshafts are balanced with scientific accuracy by a wonder-

ful machine acutely sensitive even to a human breath blown upon it.

There is greater motor endurance. For Nash employs a daily Brinnell test for cylinder block hardness, although it is general practice to make only a monthly test.

The exceptional equipment and outstanding features of all Nash-Ajax models include at no extra cost—4-wheel brakes, full balloon tires and 5 disc wheels.

### Ajax Six

4-Door Sedan

\$995

f. o. b. factory

—with powerful six-cylinder motor; full force-feed lubrication; 4-wheel brakes; full balloon tires; five disc wheels; automatic spark control; nickel-plated radiator; new Velour upholstery; new Mallard Green finish; cowl ventilator; dome light; cowl lights; rear-vision mirror; curtains; transmission lock; inside and outside door locks; and automatic windshield wiper.

The Nash-Ajax Price Range on 16 Different Models Extends from \$865 to \$2090, f. o. b. Factory

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