

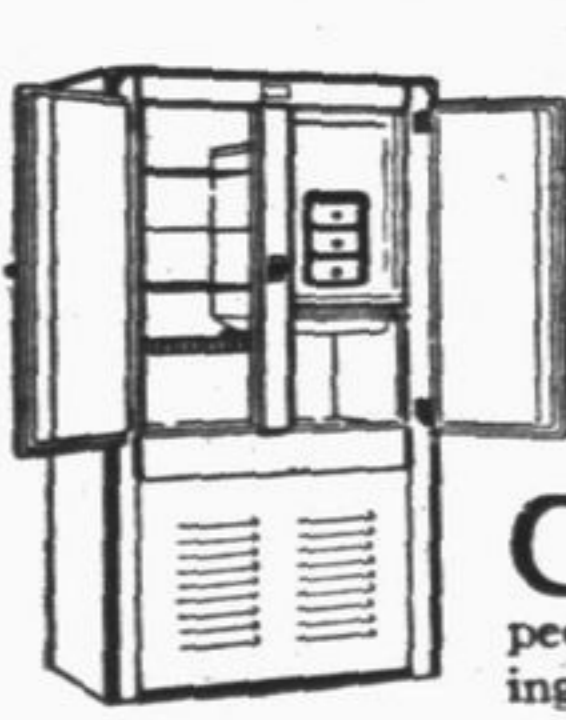
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PROPOSED INCOME TAX IN ILLINOIS
 PROVISIONS ARE OUTLINED
 Bill Introduced in Legislature and Its Features in Brief; Exemptions, Deductions and Rates
 Following is a synopsis of the Income Tax Bill introduced in the Illinois legislature. The bill provides for:
 Exemptions—\$1000 for single persons, \$2000 for heads of families and married couples, \$500 for each child under 18 years or other dependant.
 Rates, after exemptions—One per cent on all taxable net income of \$5000 or less; two per cent on the second \$5000 of taxable net income; three per cent on all taxable net income above \$10,000.
 Corporations and partnerships—Income is not taxed in hands of corporations or partnerships but in the hands of share holders or partners.
 Deductions from gross income allowed in computing net income—All ordinary business expenses, but not personal expenses.
 Deduct Property Tax
 Deduction of property tax from income tax—Any taxes paid on real or personal property in Illinois may be deducted from the tax computed on net income (except improvement taxes as for a draining district). Persons paying a property tax, especially on real estate will not be subject to an income tax under this provision unless their computed income tax exceeded their property tax.
 Not an additional tax, but a lieu tax—Income taxes collected under this act will be paid to the state distributive school fund for the purpose of reducing or replacing the tax on property levied for this purpose.
 Some Examples
 Single person, no dependents, net income before exemptions, \$2000 exemption \$1000. Net taxable income \$1000. Computed income tax \$10. If he pays no property tax his income tax will be \$10. If he pays property taxes amounting to \$10 or more, he will pay no income tax.
 Family with two young children. Net income before exemptions \$5000. Exemptions \$3000. Net taxable income \$2000. Computed income tax \$20. If they pay no property tax, the income tax will be \$20. If they pay property taxes amounting to \$20 or more, they will pay no income tax.
 Husband and wife, no dependents. Net income before exemptions \$17,000. Exemptions \$2000. Net taxable income, \$15,000. Tax on first \$5000 at one per cent, \$50; tax on second \$5000 at two per cent, \$100; tax on remainder at three per cent, \$150; total computed income tax, \$300.
 If they pay no property tax, their income tax will be \$300. If they pay property taxes of \$175 their income tax will be \$125. If they pay property taxes amounting to \$300 or more, they will pay no income tax.
 The purpose of this bill is to secure some contribution to the cost of government from persons who have substantial income but pay little or no property taxes. Indications are that it will be defeated.

NEW YORK LEADS IN WRITERS' NATIVITY
 More of Them Born There Than Elsewhere in Country; New England Second
 New York has displaced New England as the birthplace of American writers. In the prize-winning list of 200 books written by Americans announced in the May number of Scribner's Magazine, New York is shown as the birthplace of 43 authors. Massachusetts follows with 34 and Pennsylvania is next with 22.
 Then the Middle West begins to get in its inning and Illinois, Michigan, Indiana, Ohio, follow in quick succession with 14, 11, 7, and 6, respectively. Wisconsin, Kansas, and Missouri tie with Connecticut, Virginia, and North Carolina, with five. Iowa and New Jersey have four. Maryland, Delaware and New Hampshire have three. Louisiana, Maine, California and Washington have two, and Kentucky, Minnesota, Georgia, and Alabama, are represented with one each.
 Naturalized citizens of Holland, Germany, and Serbia are included on the list, as well as two authors born in British territory, and one born of American parents in Shanghai.
 The contest was conducted by Scribner's Magazine with the endorsement and co-operation of the General Federation of Women's clubs to encourage interest in American writers, composers, and artists. \$1,000 and several fine sets of books were distributed to the fifteen prize winners. The compiler of the winning book list was Miss Harriet C. Long of Madison, Wis.

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LENIN SORT OF NEW RUSSIAN DIETY NOW
 MAGAZINE WRITER TELLS
 In Visit to Russia Finds Former Head of Communistic Government Held as Soviet God
 Although Nikolai Lenin has been dead only two years, he is coming to be regarded as the god of a new religion. William C. White, who has spent some months in Russia and expects to return in July as the holder of a traveling fellowship from the University of Pennsylvania, writing in the May Scribner's Magazine, says:
 New Religion
 "I have heard in Russia of the 'New Religion'—of Communism as the faith, and Lenin as the Saviour. There are those who profess to see a close resemblance between his life and the life of Christ, even to the vicarious sacrifice—between their economic teaching. This is especially connected with the increase in stories, all over Russia, about the numerous returns to earth of a spirit resembling Vladimir Ilyich.
 "But two years is too short a time to establish the principles of a New Religion or even to formulate them, for new religions, like whiskey, heed the aging process. But if it is a new religion, it is an unusual one; its principles are indefinite, but its spirit enters into the daily life of the people. Rather than a religion, it is a hero-worship in a country where popular heroes have been few.
 Hero Who Succeeded
 The Russian people have sung the praises of Volga bandits and Cossack rebels, but always their golden shield is tarnished with defeat; defying the Tsar, they met with death. Here is a hero who succeeded, and who had the good fortune to die at the climax of his career—an act neglected by would-be heroes, who live to anticlimax. The hero of all the Russians has appeared—here is the opportunity to see a hero-worship in the making. The Russian Revolution ends—in the creation of a hero.
 Must Be Considered
 "Any group who hope to overthrow the present system of government must count first on destroying this new hero and the popular conception of him. The first is becoming increasingly impossible, but the popular conception of him may slowly change, for hero-worship can be moulded by careful advertising. Future governments will find in the worship of Lenin a powerful support, if they can mould it to their use; the figure will remain, but the attributes can be modified. And should Russia come to the capitalistic system as we know it, separate statements of Lenin's will be interpreted for the mass as being the sum of his teachings and, when that time comes, Lenin will still be revered—but as the first Russian Rotarian."

ADJUDICATION NOTICE
 PUBLIC NOTICE is hereby given that the Subscriber Administrator of the estate of John H. Carlberg, deceased, will attend the Probate Court of Lake County, at a term thereof to be holden at the Court House in Waukegan in said County, on the first Monday of August next, 1927, when and where all persons having claims against said estate are notified and requested to present the same to said Court for adjudication.
 North Shore Trust Company, Waukegan, Ill., May 19, 1927.
 Bowen E. Schumacher, Attorney for Administrator. 13-15

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