

FORTY MILLIONS TO MOTOR ON VACATION

OVER THIRD OF NATION

Estimate by Chicago Motor Club That More Than That Number Will Take Tours During Summer

More than forty-four million people, over a third of the nation, will take vacation motor tours during 1928 and will spend the staggering sum of three and a half billion dollars, according to preliminary estimates of this year's motor tourist business made by the touring bureau of the Chicago Motor Club.

The Chicago Motor Club's estimate for 1928 is based on a detailed study of figures for the 1927 season, with an allowance of ten per cent increase for this year, which is about the normal annual growth in the gigantic industry of motor touring over the past few years.

Last Year's Record
Approximately forty million people, in ten million cars, took to the winding ribbons of paved highways and into the byways for their vacations last year, the Chicago Motor club declares.

"One of the most impressive and important features of the motor tourist business in 1927," says the Chicago Motor club, "was the trend away from the tourist camps and toward the hotels and tourist homes catering to motorists. The latter enjoyed a heavier business than in the previous year, despite weather conditions that somewhat handicapped the annual vacation movement. In this trend amounting to an increase of twelve per cent in business, is seen a clear indication of the position of the resort hotel as a permanent fixture in the rest and play life of the motorists."

"The figures for last year show that 29,000,000 people in 7,250,000 cars patronized hotels and tourist homes. On the basis of last year's figures, the total of this class of motorists should soar to 32,000,000 this year."

"Figuring four people to a car and allowing each occupant an expenditure of \$7.50 a day, for an average period of ten days, the army of motorists patronizing hotels and resorts would spend nearly two and a half billion dollars in 1928."

In Gipsy Fashion
"Wandering in Gipsy fashion, lured by climate, scenery and history, more than 11,000,000 campers used their cars last year for vacations. The caravan numbered about 2,750,000 automobiles, including house cars fitted out for housekeeping and as trailers. This would justify the estimate that more than 12,000,000 campers will use over 3,000,000 pleasure cars to visit the great outdoors this year."
"The camper spends three times as long away from home as the hotel tourist and on a basis of \$3.30 per day, per person, nearly a billion and a quarter dollars will be left along the gasoline trail by this class of motorist."

Tentative Estimates
"These tentative estimates for 1928 may appear large, but they are in reality conservative and are based strictly on the figures for the past few years and the normal growth that each year has brought."

Two factors, according to the Chicago Motor club, which handled 250,000 tours last year, are playing a predominant part in the development of America's motor tourist business, namely, the establishment of standardized motoring services throughout the country and the growing appreciation of the importance of the motor tourist caravan as a creator of community growth and prosperity. The statement concluded:

ALLOW MOTORISTS INCOME TAX CREDITS

AMOUNTS TO BE DEDUCTED

Motor Club Issues Bulletin of Information for Guidance in Preparing Returns This Spring

Deductions from the gross income allowed car owners under the regulations of the Bureau of Internal Revenue on account of automobile ownership and operation were outlined in a statement broadcast by the Chicago Motor club.

First, the car owner may deduct from his gross income all sums paid during the calendar year in the form of registration fees, drivers' licenses, state, personal property taxes and municipal taxes.

Secondly, the interest on money borrowed for the purchase of an automobile is deductible, irrespective of whether the car is used for business purposes or for pleasure. If the taxpayer keeps his accounts on a cash basis such interest will be deductible only for the year in which paid. If accounts are kept on an accrual basis, interest may be deducted as it accrues.

Thirdly, if a passenger car is used wholly for business purposes, all expenses incident to maintenance, including depreciation at the rate of 20 per cent per annum, may be deducted. Where the car is used "chiefly," or more than 50 per cent for business and incidentally for pleasure, the expense may be deducted on a pro rata basis.

Loss from Damage
Fourthly, loss sustained by reason of damage to a passenger automobile while being used for pleasure is deductible under a recent decision handed down by the Board of Tax Appeals. The loss, however, must be an actual loss to the person claiming the deduction. In other words, if it is compensated for by insurance or otherwise, it is not deductible.

Fifthly, the bureau has ruled that where a motorist paid damages for injury to a pedestrian, such amount is deductible, provided at the time the injury occurred the car was being used for business. It has never been called upon, however, to determine whether a fine paid by a motorist might be deducted as a business expense, where, at the time the expense was incurred, the car was being used for business or professional purposes.

The Chicago Motor club points out that in no case is the amount paid for an automobile allowed as a deduction for expense, regardless of whether it is used entirely for business. In the case of purchase by a farmer for strictly farm use, only the expense incident to operation is deductible, just as in the case of any other business or professional use.

How can a motorist determine whether or not he is entitled to the advantages set forth in the clause dealing with deduction of maintenance costs for cars used wholly for business? On this point the Chicago Motor club says:

"When a passenger automobile is used primarily for professional or business purposes, and incidentally for pleasure, ordinary expenditures for maintenance and repairs may be

"All over the country, America is preparing for an unprecedented year in motor tourist travel. Thousands who stayed at home in 1927, due to the cool weather that hung over the nation in the summer months, plan to take to the open roads during the present year and to spend more time touring."

pro-rated according to use, and deducted, provided the car is used 'chiefly' in the pursuit of a business profession. 'Chiefly' is interpreted by the bureau to mean more than fifty per cent. If business constitutes a minor usage and pleasure the major part, the expense can not be pro-rated or deducted. If the chief use is for business, the items of depreciation, gasoline, oil, repairs, chauffeur's salary, garage rent, as well as any other legitimate expenses, may be pro-rated according to the usage and the portion applicable to business purposes deducted."

The statement continues: "Contrary to general belief, the federal war excise tax of three per cent on the wholesale value of new cars is not deductible. The regulations of the bureau provide that taxes imposed upon sales of automobile by the manufacturers are not deductible by the individual purchaser, even though such taxes are billed to him."

"The bureau has heretofore recognized no gain or loss when automobiles used for either business or pleasure are traded in on new cars. This point is now in the hands of the general counsel of the bureau of Internal Revenue for an interpretation."

JAIL SENTENCE FOR HIT-AND-RUN DRIVER

The Illinois statutes provide that "no person driving or operating a vehicle knowing that an injury has been caused to a person, or damage has been caused to property, due to the negligence of said operator or driver, or to accident, shall leave the place of said injury, damage or accident without stopping and giving his name, residence, including city and street number, motor vehicle number, chauffeur's license, if any, to the injured party or to a police officer, or if no police officer is in the vicinity then to the nearest police station or judicial officer."

The penalty is a fine not exceeding two hundred dollars or one year in the county jail or both.

And He Didn't
Jimmy: My, what a lot of dirt is on your face!
Peggy: I know. Don't rub it in.

Fair Enough
Teacher: What holds the moon in place day after day and year after year?
Carpenter's Son: The moonbeams.

WISCONSIN SCHOOL EMPLOYMENT AGENCY

A student employment agency has been inaugurated by the school savings bank of the Stevens Point (Wis.) high school, in co-operation with school officials, through which local people may obtain the services of high school boys and girls on Saturday and during certain hours on school days. The purpose is, by providing a source of income to assist students in maintaining accounts with the school savings bank, and at the same time to furnish household and other service needed by people of the town.

FEW MORE DAYS TO FILE INCOME RETURN

The rush of tardy income tax payers to file their schedules will increase with the passage of each day until March 15, the last day on which the schedules may be filed.

Only a few days remain on which the schedules can be filed and avoid payment of penalty. As the last few days see throngs in the office of the revenue collector with the taxpayers forced to wait their return, it is urged that all who can should pay the tax this week.

There are no changes in the schedules this year over those of last year.

OFFERING COURSE IN MOTION PICTURE WORK

A four-year course in technical training for the motion-picture industry has been organized by the University of Southern California in co-operation with the committee on college, Los Angeles, and offer instruction in 27 departments of study concerned in the preparation, production, direction, and presentation of moving pictures.

HANDLERS OF FOOD HAVE CERTIFICATES

All adults who handle food in school lunchrooms of New York City must hold a "food handlers' health certificate." This is in conformity to the sanitary code of the city which requires examination of all persons engaged in the preparation or serving of food, to establish freedom from any infectious or venereal disease in communicable form.

PIERCE ARROW



YOUR THINKING, TOO!

It is the way people THINK about Pierce-Arrow that contributes to this car's great individuality

THE new Pierce-Arrow, for example, is a car of unusual grace and style. It has a distinguished social background. But you think of Pierce-Arrow as something fine as well as fashionable—something genuine as well as beautiful.

It is intentionally *not* a car for competition, in the customary sense. No limits are set on the fineness of its detail.

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Twelve custom-built models in the Continental fashion and colorings.

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Spring Opening

This Spring's new styles are in — and when you have examined them and had them fitted you will agree that we have what it has taken years to perfect—complete foot comfort in shoes that are both scientifically correct and fashionably styled. Beautifully designed shoes for women — neatly stylish shoes for men — and well made, sturdy shoes for the youngsters — all in the prevailing Spring modes.



These New Spring Models are running away with the Honors for Beauty and Style

Our New Collection of Girls', Boys', and Misses Models are every bit as smart as those designed for the grown-ups



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