



LOOK WHO'S HERE

A son was born at the Highland Park hospital on January 13 to Mr. and Mrs. Adolf Benthous of 1303 Linden avenue, Deerfield.

Janice Elizabeth has been chosen as the name of the baby girl born on January 14 at the Highland Park hospital to Mr. and Mrs. Raymond L. Becker of 244 Kenmore avenue, Deerfield. The Beckers are also the parents of three other children, Phyllis, 12, Roger, 8, and Janine, 7. Mrs. Becker is the former Florence Flanagan daughter of Mrs. Mary Jane Flanagan of Chicago.

Mrs. Jackson Smart Hostess To Welfare Seniors Monday, Jan. 24

The Seniors of Infant Welfare will hold their January meeting on Monday the 24th at the home of Mrs. Jackson Smart, 99 Sycamore. Co-hostesses for this meeting will be Mrs. Ira Matthiessen, Mrs. Bowen Schumacher, Mrs. Carl Velde and Mrs. Ray Wible.

At this January meeting the newly elected president and board will assume their duties for the coming year with Mrs. James A. Davis as president, Mrs. Robert C. Brown vice-president, Mrs. Kenneth H. Kraft treasurer, Mrs. Paul Date recording secretary, Mrs. H. E. Kerber corresponding secretary, Mrs. F. B. Carpenter Sewing Chairman, Mrs. John F. Morrissy Sewing co-chairman, Mrs. Gerald D. Stone Luncheon Chairman, Mrs. Horace S. Vaile will be the representative from this Board to the Thrift Shop Board; Mrs. C. Longford Felske will represent the Community Chest, Mrs. Franklin Lunding will head the committee on Legislation, Mrs. Van Pinkerton the telephone committee, Mrs. H. C. Hawes is to handle the publicity, Mrs. Howard Detmer will be the Member-at-large and Mrs. George L. Martin will serve as representative to the Junior Board.

Mrs. Henry Schroeder New Head Of Welfare Group

The first regular meeting of 1949 of the Highland Park-Ravinia Infant Welfare Center will be held at the home of Mrs. Theodore Hazen, 2400 N. Deere Park Dr. on Monday, January 24. This meeting will mark the entrance of the new officers of the organization and its new board. Succeeding Mrs. Clifford Makelim as president is Mrs. Henry Schroeder. The new vice-presidents are Mrs. Allan I. Wolff, 1st vice pres. and Mrs. W. Brewster Towne who will serve as second vice-president in charge of sewing with her co-chairman, Mrs. Kenneth Lineberry. The third vice-president will be Mrs. Clifford Makelim. Other officers are: Recording secretary, Mrs. Gregory Frelinger; Corresponding secretary, Mrs. Russell Johnson; treasurer, Mrs. T. V. McDavitt; publicity advisor, Mrs. George Harrison; publicity chairman, Mrs. Melvin Barker with co-chairman, Mrs. George Hough; thrift shop, Mrs. F. O. Dicus, with co-chairman, Mrs. Jack Heitman; luncheon chairman, Mrs. Warner J. Smoot; meetings, Mrs. Ted Connelly; membership, Mrs. Lester B. Ball; telephone, Mrs. Pierre Martineau, and points, Mrs. H. F. Henrickson.

Girl Scout News

**Troop 15**  
Each girl of troop 15 of the Ravinia school has planted a narcissus bulb as part of the agricultural project for the Second Class badge.

On Tuesday, January 16, Mrs. Leonard Davidow talked to the troop about First Aid, a part of the work for second class badge.

**Troop 26**  
Brownie Troop 26 of the West Ridge school held its first birthday party on Thursday, January 13.

**Troop 8**  
The 5th and 6th grades of troop 8 of the West Ridge school are starting work on the sewing badge under the direction of Mrs. Willard Dunham; also they are working on the Sports and Games badge. Mrs. Donald Morrison is teaching the entire troop Girl Scout songs.

**Troop 20**  
The 13 girls of troop 20 of the Ravinia school who are working on the cooking badge, are planning a spaghetti supper for the whole Brownie troop on January 24, under the direction of Mrs. Demetrius Nickels and Mrs. Constantine Scassellati. Girls working on the wood badges visited Elm Place school where Miss Lawry Turpin showed them samples of woodcraft done in manual arts. Mrs. Beatrice Steinman, author of children's stories, showed girls working on the writers' badge the proper methods of preparing manuscripts and recording ideas for future writing. Six girls are working on the sewing badge under the direction of Mrs. Edwin Levin. Each girl has her sewing basket or box with proper equipment and is learning correct sewing technique.

Inaugurations In Our History

"Why should there not be a patient confidence in the ultimate justice of the people? Is there any better or equal hope in the world?" —Abraham Lincoln's First Inaugural Address, March 4, 1861.

In 1904 the Lakeside Press of Chicago published a volume of Inaugural Addresses of the presidents of the United States from Washington to Lincoln with the notation that "they present a contemporaneous history of our political philosophy from the beginning of our republic down to the great struggle which was to prove to the doubting world whether or not our theories of government could withstand internal discord." This little volume proved to be so popular that in 1905 they published a companion book covering the addresses of presidents Johnson through Theodore Roosevelt. These books marked a departure from custom in the publishing world for it was a tasteful, simple machine-made book in contrast to the hand-made "editions de luxe" then so popular. The firm took pride in their "book worth reading in dress simple and dignified."

The Highland Park Public Library is exhibiting these books along with several others on presidential inaugurations since that time. Under our form of government the president holds a unique position, for in the last analysis we are governed by public opinion, of which the president is the chief exponent. He is the country's spokesman by custom and by Constitutional provision, and a careful reading of his message will show the guidance and information he gives the citizenry. To recapture the tempo of the time, its problems and proposed solutions, reread the inaugural addresses of the men America chose to lead it from 1789 to 1949, from Washington to Truman. They're on display in the main reading room during this Inauguration Week.

N. S. Smith College Club To Meet Wed. Jan. 26

The North Shore Smith College Club will meet at the home of Mrs. Timothy G. Lowry, 731 Prospect Ave., Winnetka, on Wednesday, Jan. 26, at 3 o'clock.

YWCA Announces Three New Classes

In addition to the popular dress-making class starting Monday, January 24, 1 to 3 p.m. (register before January 24), the Modern Rhythmic Dance class on Tuesdays 9 to 10, (register now) and Mr. Tom Wilder's Art class Thursdays, 7:30 to 9:30 (register before January 28) there will be three new classes added this season.

**French Conversation**  
Wednesdays 1:30 to 2:30, starting February 2. Conducted by Mrs. Dan'l Harmon Brush, well known on the North Shore as a special tutor in several school systems, and as a lecturer in French and English. (Registration on or before January 28).

**Contract Bridge**  
Tuesday evenings at 7:30, starting February 8. Mrs. Albert Simon, Sr., a qualified teacher of long experience will conduct advanced contract bridge classes. A beginner's class may be added if enrollments are sufficient. (Registration on or before February 3).

**Weaving**  
Miss Ella Rasmussen will conduct a course in Weaving on Wednesday mornings, 9:30 to 12, starting February 2. Learn to weave rugs and place mats. Register before January 28.

Ravinia Auxiliary To Chicago Commons Assn. Will Meet Jan. 28

The monthly meeting of the Ravinia Auxiliary to the Chicago Commons Association, will be held Friday, January 28 at 1:30 at the home of Mrs. William Poston, 930 Wade Street. In the absence of the president, Mrs. Armand McPhee, Mrs. Dudley Hall will conduct the meeting. A report of the Oldsters Party at the Settlement will be given, and plans will be discussed for the Spring Rummage Sale by the Chairman, Mrs. Guy Finlay.

A dessert-luncheon will precede the meeting, to be followed by a period of sewing. Members who have completed knitted articles are urged to bring them to **Drake U. Dinner**

Dr. Herbert Bohman, dean of the graduate division of Drake University, Des Moines, Ia., will be guest speaker at a dinner meeting of Drake alumni in the Stevens building restaurant in Chicago Monday (Jan. 24) at 7 p.m.

Longtime professor of economics at Drake, Dean Bohman will speak on the overall educational programs and aims of the university.

Members are asked to make reservations with the secretary, Mrs. Andrew Welfing, 725 N. Lorel, Chicago, by Sunday, Jan. 23.

Larger Chicago Dog Show Is Anticipated

Chicago's International Kennel Club is making plans for its ninth annual competition March 26 and 27 with the prospect of having the largest show in the history of the club.

Premium lists will be out early in February, and exhibitors may obtain them by writing show headquarters at 840 Exchange Ave., Chicago 9.

Weather Permitting, Hockey Game

If Old man winter will do his part, the Lake Forest Winter Club Hockey team will play a game with the Highland Park Recreation Dept. Hockey team at Sunset Park Hockey rink, Wednesday, January 26. The game will start at 3:45 P.M. Grade school boys only will play in this game. The return game will be played in Lake Forest Saturday, Feb. 12, at 10 A.M.

Bergen Evans will speak on "The Very Idea of a University"

Mr. Evans, professor of English at Northwestern University, is the author of the recently published best seller, "Natural History of Nonsense."

N. Shore Art League Announces New Classes

New classes in painting, sculpture and ceramics, to be conducted at the North Shore Art League studio in the Winnetka Community House, will start the week beginning Monday, January 24. Class monitors will be at the studios to enroll students at the beginning of the class periods shown below to give information to persons interested in the courses offered.

**Monday, 9 a.m.—painting.**  
**Tuesday, 1:30 p.m.—painting, ceramics; 7:30, painting.**  
**Wednesday, 9 a.m.—sculpture; 1:30 and 7:30—painting.**  
**Saturday, 9:30 a.m. and 1:30 p.m.,—painting.**

Your Income Tax

John T. Jarecki  
Collector of Internal Revenue for the First District of Illinois  
Article No. 16

Form W-2 No Longer Used As An Income Tax Return

The employer's Withholding Statements (Forms W-2) may no longer be used as income tax returns but must be attached to the tax return filed (whether Form 1040 or 1040A) in order to substantiate earnings and amounts of tax withheld by your employer.

The new yellow form to be used in place of Form W-2, called Form 1040A, should be used in reporting income under \$5,000.00 where the taxpayer desires to avail himself of the privilege of having my office determine his tax by use of the tax table. The table provides for exemptions, reductions and an approximate allowance of 10 per cent income for deductions. It may be used to report salaries, wages, interest and dividends. Under no circumstances may users of the tax table claim itemized deductions.

Deputy collectors will compute your tax on the basis of the income and exemptions indicated on the return. Care should be taken to give all required information to avoid the necessity of coming into the office at a later date to complete the return.

In completing Forms 1040 (white form) or Form 1040A (yellow form) special attention should be given to the following:

Be sure to sign return.  
If a joint return, husband and wife must both sign.  
List spouse's name on joint return.  
List dependents, if any, and indicate relationship.  
List employers' names.  
Do not file your return until you have all necessary information concerning your wages, etc. But remember the due date is March 15, 1949.

If you and your spouse file separately be sure that the question concerning your spouse is answered at bottom of Page 1 of either Form 1040 or 1040A.

File your original return and keep the carbon copy for your file.

Do not deduct exemptions from the income when determining your tax by the table, since the table provides for such exemptions.

If you discover a mistake and it is necessary to file an amended return, write the word "amended" in red at top of the return and state when the original return was filed and on what form.

You are urged to study the new yellow Form 1040A carefully so that you will understand exactly the information required for each line. When there is insufficient information to process a return, auditors will have to see you in person to receive the necessary information, which of course causes delay in any possible re-

fund. The next article will explain what constitutes taxable income.

Article No. 17  
What Constitutes Taxable Income?

Returns filed in past years indicate that some taxpayers have been misinformed as to what constitutes taxable income. This has resulted in the failure of individuals to report such income. This is true of those who receive tips such as waiters, taxi drivers, beauty operators, bell hops, porters on trains, attendants in clubs, doormen, etc. These tips are definitely taxable. They are given because a service was rendered and as recognition of such service. They are not gifts which are given for personal pleasure. Since the Bureau of Internal Revenue has made investigations on which to base the determination of the amount employees in specific activities receive as tips, it will be necessary to assess tax to cover the omission of such tips. In addition to the tax, interest will be added from the due date of the return to date of payment. Tips should be reported on a line separate from that on which salaries are reported, both of which should be included on the Form 1040 or Form 1040A (if under \$100.00). Taxpayers with tips in excess of \$100.00 should not report their income on Form 1040A but should use Form 1040.

Bonuses received by employees are also fully taxable and are given because a service has been rendered for the benefit of the employer.

Others who frequently forget income which is fully taxable, even though not subject to social security payments or withholding tax, are housecleaners who go out "by the day," as well as permanent household employees, baby sitters, handymen, gardeners and individuals who carry on some "sidelines" at home. They are required to report their income just as people who are employed in an office or factory. If such income is anticipated to be in excess of \$100.00, and the total income from all sources to be at least \$600.00, an estimated tax return must be filed.

The next article will continue the discussion of what constitutes taxable income.

(Continued on page 6)

CARE Seed Package

A CARE vegetable seed package endorsed by U. S. Secretary of Agriculture Charles F. Brannan and containing potential vast harvests of food for needy European

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families was announced today by CARE Executive Director Paul Comly French.

The new package being offered by CARE for \$4 with delivery guaranteed in 11 European countries, contains 28 selected varieties of vegetable seeds, enough to plant a garden up to 50 by 150 feet. Orders may be sent to CARE, 50 Broad Street, New York 4, as well as to all other CARE offices throughout the country. To insure delivery in time for the planting season, orders should be placed at the earliest possible date.

Anything that helps to reinforce the U. S. Government's policy of placing in the hands of war-stricken people the means of their own rehabilitation merits nationwide support. The Department of Agriculture is happy to endorse CARE's new seed package.

Mail Dime Coin Cards Today; All Urged to Give

One of the major features in the annual fund raising campaign of the local chapter of the National Foundation for Infantile Paralysis was completed today with the mailing of March of Dimes cards to about 38,000 persons in Lake County, according to Mr. Joseph J. Zorc, Lake County campaign director.

Appealing to recipients of the cards to increase their contributions if possible, this year, Mr. Zorc said that ravages of polio throughout the nation last summer, as well as soaring costs of care and treatment for those stricken, make this year's fund drive the most urgent in the history of the National Foundation and its chapters.

Prompt return of the cards with contributions to headquarters of the Lake County March of Dimes at: 1815 Sheridan Road, North Chicago, Ill. is requested. All contributions received will be credited to the community from which it is sent and every local campaign director in Lake County is making an all out effort to make this campaign a record breaking March of Dimes total for this county.



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