

Brown-Umlandt Furniture Co.

"The best selection of odd chairs and upholstered furniture we have ever seen."

That is what people who have shopped everywhere tell us about our upholstered furniture every day.

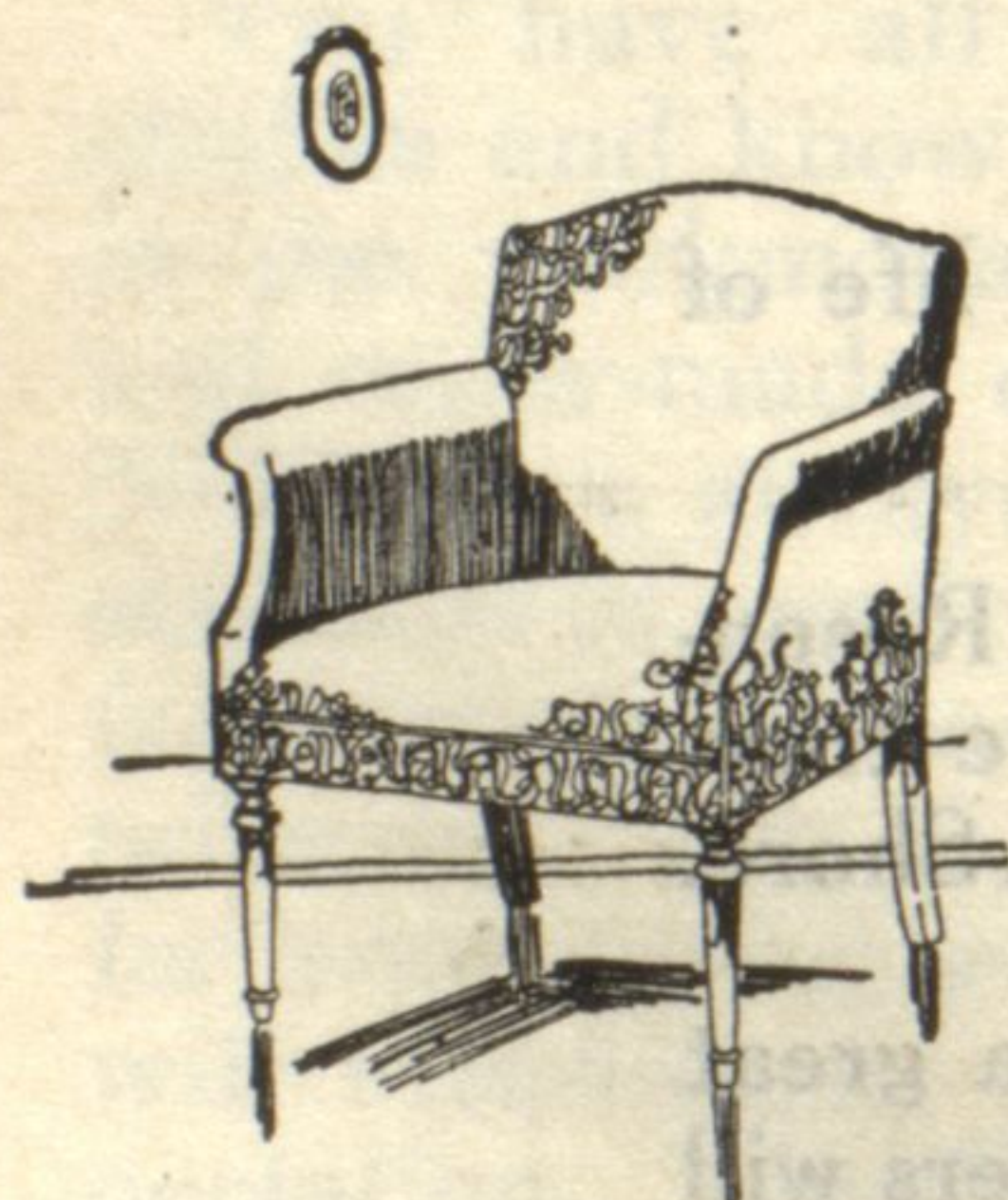


THIS COMFORT-ABLE OCCASIONAL CHAIR

with a soft down cushion is shown on our floor in a variety of coverings. A chair of this type is indispensable in every home today. The price is

\$29.00

You will find no better selection in any store



A WELL BUILT COMFORTABLE CHAIR

of this type can be used in any room in the house. It is shown in a variety of covers and priced at

\$19.50

Brown-Umlandt Furniture Co.
1567 Sherman Ave.
Tel. Univ. 6300
Evanston, Ill.

CAR TAX REDUCED

Car Used in Business, as Well as Depreciation, Permits Cut in Income Tax Scheduling

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.

"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. Reincke, 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 pro rated, and the part

attributable to business deducted as a business expense.

"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.

"Travelling 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 disallowed 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.

"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.

COUNTRY DAY WINS

The Girls' lightweight team of the seventh and eighth grades of the North Shore Country Day school, defeated the Skokie school seventh and eighth grade team, Friday, 15 to 3, while the heavyweight team from the same grades at North Shore won a 12 to 10 victory from the Skokie seventh and eighth grades.

LOSE CAGE GAME

The boys' first team of the North Shore Country Day school lost a return game with the Harvard school, Friday, 33 to 11. The North Shore team which had earlier lost a close game with Harvard, found the smaller gym very much less to its liking.

Mr. and Mrs. James W. Harris of Long Beach, Cal., are returning to Winnetka March 7. They will be the guests of Mrs. Harris' mother, Mrs. David S. Lasier, of 731 Lincoln avenue, until they find a permanent abode.

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."

Annual March



from the Orient

The Specially priced Shipment arrives just when you are planning your refurnishing and enables you to save money in the beautifying of your home.

Those who know Oriental rugs will recognize the very real savings on seeing these rugs.

Every rug in this Sale has been personally selected by our buyer, Mr. S. K. Jorjorian, for 24 years an expert judge of fine quality and artistic designs.

Choose early from a complete showing. Here are just a few of the many values:

| | | | |
|-------------------------|--------|-----------------------|----------|
| Lilihans, 2.6x4.6 ...\$ | 24.50 | Chinese, 11x17 | 695.00 |
| Anatolians, 3x5 | 19.75 | Lilihan, 10x18 | 650.00 |
| Dozar, 5x7 | 87.00 | Antique Yezit, | |
| Arak, 9x12 | 243.00 | 12x18 | 1,275.00 |
| Chinese, 9x12 | 293.00 | Royal Saruk, 13x25 .. | 2,975.00 |

Many others at unusually low prices

Fountain Square



Evanston