

BRETTON WOODS IN THE HEART OF THE WHITE MOUNTAINS OF NEW HAMPSHIRE
 New nine hole course completed so can play first 9 on present 18 and new nine.

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IN THE WHITE MOUNTAINS
Bethlehem Country Club
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Golf under Ideal Conditions. 18 Hole Course—6026 yards. Modern Club House. Steel Lockers—Showers. Two Clay Tennis Courts. Clock Golf and Putting Greens.

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 Landscape Architects
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 This concern goes just one step further than the ordinary Landscape Architect. It not only gives professional advice and prepares planting and construction plans but actually executes them. A complete establishment for the conception and execution of all Landscape work together with a permanent force of experts for all maintenance purposes.

TOP DRESSING PUTTING GREENS
 The old time compost pile made with manure, sand and soil is becoming obsolete and is being discarded by the majority of Golf Clubs in favor of Prepared Top Dressing which comes ready to apply. It takes two years before a compost pile is fit for use. It is costly, even when all the ingredients are at hand, and absolutely impracticable if they must be purchased. The labor of turning and screening is also expensive. The automobile has reduced the quantity and increased the price of manure. Manure is a carrier of disease germs and weed seeds. Shavings for bedding and strong disinfectants in stables, mean death to grass.

The Alphano Humus Company's corps of experts have made an intense study of this problem for many years. The result is, their Prepared Top Dressing for Putting Greens—a scientifically balanced grass food, inoculated with billions of Nitrogen gathering bacteria. It is delivered in the right condition for top dressing greens, just as unloaded from car. The finest Putting Greens in America today owe their perfection to Prepared Top Dressing periodically applied with no interference with the play.

To be always positive that the grass seeds best adapted to the locality and climatic conditions are sown in connection with Prepared Top Dressing, to insure results certain of satisfaction, The Alphano Humus Company has effected selling arrangements with the largest grass seed exporters and importers of the world and can furnish grass seeds of the proper variety, of guaranteed purity and highest germination tests.

If you will write The Alphano Humus Company, 17 Battery Place, New York City for Circular "K," it will give you full particulars regarding their Golf Course Service, without obligation.

GENUINE HILDEBRANDT SPINNERS
 CATCH ALL KINDS OF GAME FISH.
 See them at your Dealers.
 THE JOHN J. HILDEBRANDT CO., IND.
 LOGANSPOET,

UNCLE SAM BEGINS COLLECTION OF FEDERAL INCOME TAX FOR LAST YEAR

Work has begun on the collection of the income tax for the year 1920. Uncle Sam, through the Bureau of Internal Revenue, is addressing to every person in the United States the question, "What was your net income for 1920?" The answer permits of no guesswork. Every single person whose net income for 1920 was \$1,000 or more and every married person whose net income was \$2,000 or more is required to file a return under oath with the collector of internal revenue for the district in which he lives on or before March 15, 1921.

The penalty for failure is a fine of not more than \$1000 and an additional assessment of 25 per cent of the amount of tax due. For willful refusal to make a return the penalty is a fine of not more than \$10,000 or not exceeding one year's imprisonment, or both together with the costs of prosecution. A similar penalty is provided for making a false or fraudulent return, together with an additional assessment of 50 per cent of the amount of tax evaded.

WOMEN MUST PAY TAX

The income tax applies to women as well as men. Husband and wife must consider the income of both plus that of minor dependent children, and if the total equals or exceeds \$2,000 a return must be filed. A minor who has a net income in his own right of \$1,000 or more must file a separate return. To be allowed the \$2,000 exemption a married person must be living with husband or wife on the last day of the taxable year, December 31, 1920. Divorcees, persons separated by mutual agreement, widows and widowers, unless they are the sole support of others living in the same household, in which case they are allowed the \$2,000 exemption granted the head of a family, are entitled only to \$1,000 exemption.

TAX RATES FOR 1920

The normal tax rate for 1920 is the same as for 1919—4 per cent on the first \$4,000 of net income above the exemption and 8 per cent on the remaining net income. This applies to every citizen and resident of the United States. In addition to the normal tax a surtax is imposed upon net income in excess of \$5,000.

INSTRUCTIONS ON FORM

Full instructions for making out returns are contained on the forms, copies of which may be obtained from collectors of internal revenue. Persons whose net income for 1920 was \$5000 or less should use Form 1040A. Those with incomes in excess of \$5,000 should use Form 1040.

Revenue officers will visit every county in the United States to assist taxpayers in making out their returns. The date of their arrival and the location of their offices will be announced by the press or may be ascertained upon inquiry at the offices of collectors. This advisory service is without cost to taxpayers.

TIN WHISTLES
 (Continued from Page Three)

SECOND NET FOUR

B. V. Covert	95-17-78
George VanKeuren	93-15-78
James Barber	99-21-78
W. T. Barr	91-13-78

THIRD NET FOUR

T. S. Wheeler	104-24-80
J. T. Newton	107-27-80
H. G. Waring	96-16-80
H. C. Fownes	87-8-79

MATCH PLAY
 FIRST FOUR
 Whittemore won three. Phillips won one and one-half. Keating won one and one-half.

SECOND FOUR
 Parson won three. Chapman won two. Truesdell and Carroll won one-half.

FIRST NET FOUR
 Lay won three. Rackham won two. Weller won one.

SECOND NET FOUR
 Van Keuren won three. Barr won two. Barber won one.

THIRD NET FOUR
 Fownes won three. Waring won two. Newton won one.

SPECIAL SALE AT MERROW'S STUDIO

Georgette Blouses, Millinery, Silk Dresses, Silk and Muslin Underwear, Sweaters, Silk Stockings, Fancy Work.

ALL BELOW COST

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