

Every Purchase Helps Candidates in Popular Lady Contest for \$125 Phonograph Free!

100 VOTES FOR EVERY \$1 PURCHASE

TO-DAY'S COUNT

RUTH BURNETT - 32,300
MARIE VOGELPOHL 30,500
LELA McCOMAS, 26,200
MRS. A. J. FORD - 24,300
MRS. H. E. HASLETT 24,000

An additional incentive to Buy Now and help your Candidate Win, is the Big Reductions on all Merchandise in the Store (2 floors) for our

7th. Anniversary Clearance Sale

SHOES HOSIERY NOTIONS
Ready-to-Wear Underwear Blankets
Corsets DRY GOODS Men's Wear
ALL ON SALE

Fishers

The Store That Does the Business.

AROUND THE TOWN

Deputy Sheriff Frank Hopkins and wife of Canyonville, were in the city today attending to business matters.

L. E. Henniker, the Canyonville storekeeper, was in Roseburg Saturday and Sunday to attend to business matters and visit.

H. O. Pargeter and H. O. Brown are spending a few days in Portland attending to business matters in connection with the Douglas Fire Patrol.

Irvin Brunn arrived here this morning from Portland where he has been on a business trip for a few days past.

W. H. Osborne and Frederick Hamilton returned from Medford Saturday after spending a short time at that place transacting business.

Mrs. Daney Campbell arrived in this city this morning from Portland where she has been visiting with relatives and friends for the past few days.

Miss Merle Helena Hays, who is now employed as a teacher in the Winchester school, spent Saturday and Sunday in this city shopping and visiting with friends.

Mr. and Mrs. W. P. Hughes left here this morning for Glendale where they will visit for a short time at the home of Mr. Hughes' brother, H. W. Hughes.

Dr. Hoover reports the birth of a baby girl to Mr. and Mrs. S. L. Rose of West Roseburg at their home this morning. Both Mrs. Rose and daughter are doing nicely.

Among those registered at the Hotel Douglas are the following: Robert Catlin, Mt. Scott; J. M. Jolly and wife, Medford; W. C. Smith, Medford; J. H. O'Brien, Seattle; and A. E. O'Brien, Seattle.

The funeral services of Mrs. Arthur Clark will be held tomorrow at 2:30 at the north Methodist church. Rev. W. S. Gordon will officiate. Burial will follow in the Masonic cemetery.

Seven coyote bounties were issued today by County Clerk L. B. Riddle. W. L. Singleton and K. L. Reese each brought in three pelts and collected \$47 each. Another pelt was brought in by W. O. Moss.

Miss Clara Patrick recently accepted the position of stenographer at the local Southern Pacific office and is now taking charge of her new duties. Miss Patrick was formerly with the A. T. Lawrence Real Estate company.

Mrs. L. L. Crocker and two daughters have arrived in Roseburg and will make their home here. Mr. Crocker recently purchased the Hamilton Drug company. They have secured a house on Commercial Ave., where they will live.

Mr. and Mrs. J. L. Kendall of Pittsburg are in this city to spend some time. Mr. Kendall is one of the owners of the local water and light plant. They are accompanied by John Korman. The party is registered at the Hotel Umpqua.

The Gardiner Mill company today brought suit against J. P. Yarbrough for the collection of \$222.41, claimed to be due on a promissory note and \$32.51, alleged to be due for wages purchased and not paid for. Attorney J. Hawkins Napier, represents the plaintiffs.

Mr. Ed. Schofield and mother, Mrs. Schofield visited for a short time in this city at the home of Mrs. Evan Wetmore. They left this afternoon for St. Stevens, Canada, where they will make their home. Mr. Schofield and mother formerly lived in Los Angeles. Mr. Schofield is an employee of the Honeyman and McBride company.

INCOME TAX FACTS ARE EXPLAINED

Bureau of Internal Revenue Receives Many Requests For Information.

SEVERAL CHANGES MADE

Exemptions are Given to Benefit Persons Having Only Moderate Income—Revenue Officers to Aid in Making Returns.

Thousands of letters have reached the Bureau of Internal Revenue relative to changes in revenue legislation. Taxpayers desire to know the benefits to which they are entitled under the revenue act of 1921 by way of increased exemptions, lowered surtaxes and allowances for deductions for business expenses, losses, contributions, and bad debts.

To the person of moderate income, probably the most important change is in the exemptions, or credits. Under the revenue act of 1921 a married person or head of a family whose net income for 1921 was \$5,000 or less is allowed a personal exemption of \$2,500. If the net income is more than \$5,000, the personal exemption is \$2,000. The exemption allowed a married person or head of a family under the revenue act of 1913 was \$2,000, regardless of the amount of net income. Exemptions for dependents, also, are increased from \$200 to \$400. Thus, a married man with three children, whose net income for 1921 was \$4,000, will pay this year an income tax of \$12. On the same income for 1920 he paid a tax of \$56.

Husband and wife living together receive but one personal exemption (\$2,500 or \$2,000 as the case may be). If they make separate returns, the exemption may be taken by either or divided between them.

Normal Tax.

To overcome the disparity in the normal tax in the case of two taxpayers, one of whom is just within the lower exemption of \$2,000 (applying to income of more than \$5,000) and the other just within the higher exemption of \$2,500 (applying to income of \$5,000 or less), the law provides that the reduction of the reduction of the personal exemption for married persons and heads of families from \$2,500 to \$2,000 in such cases shall not operate to increase the tax which would be payable if the exemption were \$2,500 or more than the amount of net income in excess of \$5,000. For example, a married man had a net income for 1921 of \$5,006. Without the benefit of the above provision, his tax, assuming he had no dependents, would be \$130.24 (\$5,006 less \$2,000, equaling \$3,006 at 4 per cent). His actual tax is \$106.24 (\$5,006 less \$2,500 equaling \$2,506 at 4 per cent or \$100.24, plus \$6, the amount by which his net income exceeds \$5,000).

There is no change in the exemption of \$1,000 granted a single person or a married person not living with husband or wife. Nonresident aliens are allowed a specific exemption of \$1,000 regardless of their marital status, and are allowed no exemption for dependents.

The normal tax of 4 per cent on the first \$4,000 of net income above the exemptions and 5 per cent on the remaining net income remains unchanged. This applies to citizens and residents of the United States. Alien nonresidents receiving income from sources within the United States are taxed to the full 5 per cent on income from such sources.

Surtax Rates.

Taxpayers are reminded that the surtax rates, which apply only to net income in excess of \$5,000, also are unchanged for the year 1921. Letters received by the bureau indicate the impression in the minds of the writers that the lowered surtax rates are applicable to net income for the calendar year 1921. Under the revenue act of 1921, the surtax rates for that year range from 1 per cent on the amount of net income between \$5,000 and \$6,000 to 65 per cent on the amount of net income in excess of \$1,000,000. For the calendar year 1922, the surtax rates range from 1 per cent on the amount of net income between \$5,000 and \$6,000, to 50 per cent by which the net income exceeds \$200,000.

The period for filing returns (if the taxpayer makes return on the calendar year basis) is from January 1 to March 15, 1922. This year, as last, the tax may be paid in full at the time of filing the return, or in four installments, due on or before March 15, June 15, September 15, and December 15. Forms 1040A for incomes of \$5,000 and less, and 1040 for incomes in excess of \$5,000, will be sent to persons who last year filed returns of 1920 income. Failure to receive a form, however, does not relieve the taxpayer of his obligation to file a return and pay the tax within the time prescribed. Copies of

these forms may be obtained at the offices of collectors of internal revenue, branch offices and banks.

The return, sworn to before a notary or other person authorized to administer an oath, must be filed with the collector of internal revenue for the district in which the taxpayer lives, or has his principal place of business.

Revenue officers will visit every county in the United States to aid taxpayers in making out their returns. Announcement of their arrival and the location of their offices will be made by collectors through the press. The services heretofore offered city residents will be continued.

L. L. Mathews to Be New Police Chief

L. L. Mathews, a well known resident of this city, was today tentatively appointed to the city police force to fill the place made vacant by the resignation of D. R. Shambrook. Mr. Mathews has been engaged in the auto stage business and in other work about the city. Although he has had no experience in police work it is felt that he will make a very efficient officer. He will take the day shift and will fill the duties formerly attended to by Mr. Shambrook. The former chief made the appointment at the request of Mayor Hamilton who felt that the retiring officer was able to name his successor. The appointment must be ratified by the council before it becomes permanent. Mr. Mathews, however, will assume his duties the first of the month.

VICTOR RECORDS back to old price. Now 75c. Ott's Music Store.

Jitney Drivers Making a Protest

A meeting of the Roseburg Jitney drivers was held yesterday afternoon at which the new "good faith" bond and liability bond, required under the new state law, were discussed. The local Jitney men declare that if they must comply with the law and furnish these bonds in addition to other cash requirements they will be forced to go out of business. They will appeal to the city council and local chamber of commerce for the purpose of securing their aid and will make an attempt to secure exemption under the new law. The liability bond will cost \$100 and they are required to pay \$4 for every 20 inches of seating space. They must also pay \$7 for the expense of bond of liability.

Smile beside a fire of Page's coal.

LEE ROY KELLEY DIES IN PORTLAND

PORTLAND, Jan. 20.—Lee Roy E. Kelley, an attorney, aged 35, who figured in litigation with the State Bar Association over his admission to the practice of law, is dead here. Just after a compromise had been reached and the Bar Association recommended his admission.

LIVESTOCK LOAN COMPANY SUGGESTED

WASHINGTON, Jan. 30.—The formation of a livestock loan company for financing sheep and cattle in Oregon and Idaho will be undertaken shortly as the result of conferences of western bankers with the war finance corporation, announced Managing Director Meyer today. Meyer said Wm. Pollman of Baker, Oregon, had been discussing the livestock needs of eastern Oregon and southern Idaho with the corporation, and proposes to form a company to take care of the needs of those states.

ADDS NEW VOCAL DEPARTMENT

Clyde M. Sullivan will now be associated with the Moore Studio. Roseburg is fortunate that so able a vocalist and teacher will be located here. Mr. Sullivan has studied in Chicago, Detroit, and Portland under prominent teachers, and teaches the William Shakespeare method. He has sung in oratorio, opera, and concert, besides being soloist in some of the largest churches in the east and on the Sound. He has organized and directed choruses and choirs in some of the largest cities in the United States.

LABOR BOARD MAN SPEAKS

NEW YORK, Jan. 30.—The only effective and just method the government can set up for the adjustment of the railroad labor controversies is adjudication by a competent tribunal, whose decisions shall be enforceable by suitable penalties, Ben W. Hooper, the public member of the United States Railroad Board told the civic federation in an address today.

WEDDING THIS AFTERNOON

Alto S. Groves and Violet Davis, both of Comstock, were jointly married this afternoon by County Judge George K. Quinn. The ceremony was performed at the judge's office in the court house and was witnessed only by immediate friends of the contracting parties. They will reside at Comstock.

Suit Filed—

Two suits were filed in the justice of the peace court today. A suit was filed by the Umpqua Valley bank against L. B. Andrews, for the collection of \$125, alleged to be due on a promissory note. Attorney Frank J. Neuner represents the plaintiff. The other suit was filed by Attorney Coshaw and Rhoades, representing Mills Miller, who is suing H. J. Falbe for \$155, said to be due on a note.

AROUND THE TOWN

Here from Glendale—
Deputy Sheriff Tow Lawson of Glendale was a business visitor in Roseburg today.

Left for Myrtle Creek—
A. T. Lawrence left this afternoon for Myrtle Creek to look after business affairs.

In from Dixonville—
Mrs. T. W. Vaughn of Dixonville was in this city today for several hours shopping and attending to business matters.

Enroute Home—
Mrs. E. Hayden Jones, who has been visiting in Portland, is in this city for a few days enroute to her home in Medford.

Here from Riddle—
Mr. and Mrs. J. B. Hensley of Riddle were in this city today for a short time shopping and attending to business matters.

Here from Canyonville—
William Briggs of Canyonville was a visitor in Roseburg today. Mr. Briggs spent several hours attending to business matters and visiting.

Returns to Drain—
Mrs. Lee Barker left this afternoon for her home at Drain after spending a few hours in this city shopping and attending to business matters.

Returns from Salem—
Returns to Winchester—
Mrs. H. E. Cummins returned to her home at Winchester this afternoon after spending several days in Roseburg visiting with friends and shopping.

Miss Agnes Pitchford, who has been in Salem for the past three weeks attending classes in civilian relief work, has returned to this city. Miss Pitchford reports a fine time, although a very busy one.

Return from San Francisco—
Mr. and Mrs. J. E. Enger arrived here this afternoon from San Francisco, where they had been for the past several days. Mr. Enger has been assisting in the compilation of a time table.

Among those registered at the Grand hotel are the following: E. F. Kobbe and wife, Tiller; W. L. Beyer and wife, Eugene; J. A. Stephens, Oakland; J. W. Humphrey, Wilbur; F. W. Hitzman, Umpqua; Howard Kineald, Roseburg; H. E. Edwards and family, Mable; Miss Zada Bellevue, Canyonville; Floyd Kimball, Oakland.

NEW TODAY.

WANTED—Bronze turkey hens, Call L-22.

FOR SALE—Oak and laurel wood. Phone 412.

FOUND—Everhard pencil. Owner may have same by calling at this office and paying for adv.

FOR SALE—Almost new 480 cream separator for \$50. Phone 27-P. J. H. Smith.

HAVE you seen the Stromberg Gas Filter See Spangh & Hohl, Oak & Stephens.

FOUND—Currency. Owner prove property and pay for adv. Call at 742 W. Lane St.

FOR RENT—Two furnished and two unfurnished housekeeping rooms. Call at 408 and 410 W. Lane St.

FOR SALE—Fur wood, 2nd growth, 16 in. length \$2.25 per tier, 12 in. length \$2.00 per tier. Denn Transfer.

WANTED—To rent, furnished or unfurnished room with modern plumbing. Ray L. Ward. Phone 461 or 70-3.

FOR SALE—2 doz. white Leghorn pullets, 2 white Leghorn cocks. Corvallis state. Mrs. T. W. Groves, 111, Roseburg. Phone 5-222.

WANTED—Salvation Army wishes to provide work for a worthy woman. Write to washing or house-cleaning by the day. Call her at Phone 24.

SEWING MACHINE AND PICKING attachment, fits all sewing machines. Price \$2.50. Check 10c extra. Lights Mail Order House, Box 125, Birmingham, Ala.

MUST SELL—10 acres, well located, 5 miles from Roseburg; 3-room house, modern room, good soil. Price \$1,000.00. Cash will handle. G. W. Young & Son, Phone 417.

FOR SALE—Several used power sprayers which our growers are replacing with larger rigs. These can be bought right. Call or phone the Oregon Growers' Packing Corporation, 117 Jackson St.

BUY a lot and build. Lots in Wellborn Addition selling for \$50.00 and up. Easy terms. Close in. Paying and seeing Small payment down and monthly payments at 4 per cent. Let us show you. G. W. Young & Son, Phone 417.

FIVE GREAT RM. TO IT—Late 1910s touring, perfect mechanical condition, all good tires, new top. Car looks like new. New \$1,200. Ford truck, pneumatic tires. 1918 Ford touring. 1917 Ford roadster. 1916 Ford all new tires. 1917 Hudson Super Six, \$350. Rebuilt Ford bug. 1920 Nash six touring. REVEAL OTHER BARGAINS. ALL SOLD ON EASY TERMS. MATTHEWS MOTOR & CHANCE, 117 Jackson St.

HES MAD. Tell you why when I see you. He has 200 acres of land, 50 acres of the creek bottom land, 50 better best dove, balance is pasture and timber. Unlimited outcrops adjoining field land. All fenced. Family orchard, small house, barn, and other improvements. Free water sufficient to irrigate part of 500 land. This place has real merit and the soil is in 25 days. Price \$4,500. Take \$1,000 cash. Pay in 4 years at 5 per cent. A. T. Lawrence, Commercial Agent, 125 Cass Street, Phone 219.

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An Army Marches On Its Stomach, Said Napoleon

The Great Corsican Knew That Success in Life Depends Upon Your Strength, Energy and Endurance

By HARRISON VAUGHN.

When Napoleon led his victorious armies through Europe, his worst enemies were not the nations defending themselves against his smashing onslaught; he was confronted by the graver question of how to provide nourishing and strengthening food for his soldiers.

The Great Corsican realized long over a century ago, as has every commanding general since, that men's bodies must be perfectly nourished if they are to retain their natural strength, energy and vigor. In fact, that the very health of the human being is regulated almost entirely by the stomach. Underfeeding, insufficient nourishment, means loss of flesh, anæmia, lack of red blood and subsequent weakness of the entire system.

What such people need to enable nature to bring back their strength and vigor, restore their lost weight, and put them in fighting trim, with rich red blood coursing through their veins is Tanlac, the powerful reconstructive tonic and body builder.

A man or woman suffering from sour stomach, bad breath, biliousness, indigestion, or gas on stomach, is unfitted either for physical or mental labor. Sufferers from these ailments find life a burden; they look on the world through blue glasses, the joy and rewards of the vigorous, happy, normally healthy person is not theirs. Their troubles embitter them against the world, destroy their ambition and make their lives dull and unhappy.

How foolish to continue in this condition when on every hand throughout the length and breadth of the land, people by the thousands

Public Health Workers to Meet

Southern Oregon workers of the Public Health association will meet here on Saturday, February 18, at the Parish House. Delegates from Klamath, Jackson, Coos, Lane and Douglas counties will be present. Many noted speakers will give talks, among them will be Saddle Dunbar, executive secretary of the association, Miss Cecil Schreyer and Miss Jane Allen, advisory nurse. The committee in charge is arranging entertainment for the speakers and the delegates and nurses.

At a later date will be announced in detail a contest for all school children. The student who can draw the best poster to be used by the Public Health association will win a prize. This will be called the Public Health association contest.

To Hold Meeting In Portland Feb. 9

A meeting of the Douglas County Public Health association was held here last Saturday and many matters of business were discussed. One of the coming events is the annual meeting of the Tuberculosis Association which is to be held in Portland, Feb. 9th, at the Central Library at 2:30 p. m. Plans for members from this

Children 06c Adults 15c

LAST TIME TODAY

ONLY ONE LAUGH IN THIS WHOLE PLAY AND THAT IS, FROM START TO FINISH

WANDA HAWLEY

IN "THE OUTSIDE WOMAN"

HERE IS A FIRST RUN PICTURE AT BARGAIN PRICES

CHILDREN.06c TODAY ADULTS,15c

BUNNY COMEDY AND VOD-A-VILLE MOVIES

WINNERS OF THE WEST No. 4

Tuesday & Wednesday Pearl White in "The Tigers Club"

Children 6c—MONDAY AND TUESDAY—ADULTS 15c

A Tender Romance, Sparkling with Humor and Presenting one of the most Beautiful Women on the Screen,

EILEEN PERCY

IN "Little Miss Hawkshaw"

ANDY & MIN Comedy and "Winners of the West No. 4"

CHER-RO

HARD WHEAT

WLOUR

GUARANTEED

SATURDAY ONLY

LIBERTY THEATRE

Prices 10 and 15c
MADNESS EVERY DAY

Romantic Fielding in that Western feature

"Woman's Man"

See the big train wreck which furnishes only one of the many big thrills in this fast action drama. The dance hall scene in Arizona as well as the society scenes in New York, are big and interesting. A feature that will make you hold your breath.

"THE COUNT"

and a Select Latest News. Always a good show at 10c and 15c.

SUNDAY AND MONDAY

"It's A Knockout"

You'll laugh till you cry. Don't turn around, you'll lose a laugh. It'll tickle you pink, when you see Doris May with her four "gentle" playmates in

"The Foolish Age"

It's a comedy drama which ranks among the most laughable and original photoplays ever written. See Bill Montana, Billy Miner, Spike Robinson, Jimmy Quinn. A night of real pleasure. Also a Kinetograph Review, and a Select News. 10c and 15c.

Tuesday: "God's Creation"

Lue F. Vernon

WHO "Plays the Pictures" at the Piano