

Just Arrived!

Another carload of Choice Alfalfa Hay
Get it from the car at \$29 per ton
Extra good quality, bright, leafy hay
Buy your feed this week. Warehouse will be
closed ALL DAY NEW YEAR'S DAY
A complete stock of Flour, Feed and Cereals
See Us First—We can Save You Money

Farm Bureau Cooperative Exchange
Roseburg and Oakland

NEW INCOME TAX BLANKS MAILED

Forms Being Placed in Hands
of All Who Made Returns
Last Year

RULES ARE EXPLAINED

Careful Attention Should Be
Given Rules Governing
the Making Out and
Filing of Returns

Collectors of Internal Revenue today are mailing to taxpayers who made similar returns for the year 1921 Form 1040A for filing individual returns of net income of \$5,000 or less for the year 1922. The form is in six pages, two of which provide for the return proper, and two for making a duplicate of the return. The pages are detached and retained by the taxpayer, and the original return mailed to the collector for the district in which the taxpayer lives or has his principal place of business. Form 1040 for filing returns of net income in excess of \$5,000 soon will be mailed to taxpayers who filed similar returns for 1921. The filing period is from January 1 to March 15, 1922.

To avoid errors which may result to their disadvantage, taxpayers are advised by the Bureau of Internal Revenue to study carefully the instructions on the forms, especially those with regard to credits for personal exemptions and dependents. Married persons required to make a return on Form 1040A—those whose net income was \$5,000 or less, are allowed an exemption of \$2,500. The exemption for married persons whose net income was in excess of \$5,000 is \$2,000.

The exemption for single persons is \$1,000. Also, whether married or single, the taxpayer is allowed a credit of \$400 for each dependent upon him for child support, if such person is under eighteen years of age or incapable of self support because mentally or physically defective.

It should be remembered that the requirement to file a return is placed upon every married person whose net income for 1922 was \$2,000 or more, and upon every single person whose net income was \$1,000 or more, or whose gross income was \$5,000 or more. The fact that by reason of the exemptions and credits, a person's income is not taxable, does not nullify the requirement to file a return if the income equals or exceeds these specified amounts. Net income, upon which the tax is assessed, is gross income less certain deductions for business expenses, bad debts, losses, contributions, etc., provision for which is made on the forms.

A head of a family—a person who actually supports and maintains in one household one or more individuals who are closely connected with him by blood relationship, relationship by marriage or by adoption—is allowed the same exemption as a married person.

In the returns of married persons must be included the net income of both husband and wife and dependent minor children. Husband and wife may make a joint return or separate returns. They 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. The exemption of \$400 for a dependent may be claimed only by the one who furnishes the dependent's chief support.

The taxpayer's status on the last day of the taxable year—December 31, 1922, if made on the calendar year basis—determines the amount of his

BURNS Cover with wet baking soda— afterward apply gently— **VICKS** VAPORUB Over 17 Million Jars Used Yearly

exemptions and credits. If married and living with wife or husband on that day the exemption is \$2,500 or \$2,000, according to the amount of net income. If single and without dependents on that day he may claim but \$1,000 as his exemption, even though he may have been married or the head of a family during the greater part of the year. Widowers, widows, divorcees and persons separated by mutual consent are classed as single persons.

The Bureau of Internal Revenue is preparing to send into each county in the United States revenue officers who will aid taxpayers in making out their returns. Similar services will be offered city residents. But the bureau's advice before seeking such assistance is to read carefully the instructions. Unless the problem is particularly complex, study of the form will enable the taxpayer to make a correct return.

The normal rate of tax of 4 per cent on the first \$1,000 of net income and 8 per cent on the remaining net income above the exemption remains unchanged. Surtax rates, which apply only to incomes in excess of \$5,000 are lowered, ranging for the calendar year 1922 from 1 per cent on the amount of net income between \$5,000 and \$10,000 to 50 per cent on the amount by which the net incomes exceed \$200,000. For the year 1921 the surtax rates ranged from 1 per cent on the amount of net income between \$5,000 and \$10,000 to 65 per cent on the amount of net income in excess of \$1,000,000.

TO SAVE THE BABIES May Use Goats Milk In Tuberculosis War

In the fight against tuberculosis, announcement is made by the Winnipeg Anti-Tuberculosis Society that a number of local medical men and interested citizens have banded together for the purpose of purchasing a herd of goats for Winnipeg, so that babies in the city may be supplied with goats' milk.

It was stated at the recent meeting of the society at Winnipeg that goats had been found to be practically immune from tuberculosis. Of the 4,000,000 babies born annually in the United States it was estimated that 1,000,000 died from bovine tuberculosis.

The Farmers' Public Market on Winchester St. will be open tomorrow morning (Tuesday), at 8 o'clock. Patrons please take notice. Farmers are requested to bring their fresh eggs, butter, milk, and vegetables early as possible. The first customers receive first choice and best bargains.

Battled With Wooden Swords.

It is recorded of the ancient Aztecs of Mexico that they went into battle with wooden swords, that they might not kill their enemies. Their religion was the most bloodthirsty the world has ever known. The temples of their gods were scattered throughout the land, and thousands of human beings were sacrificed every year upon their altars. The victims were mostly prisoners of war. In their battles the Aztecs tried to kill as few of their enemies as possible, that they might have more to sacrifice.

April 22, 1519, Hernan Cortez landed at Vera Cruz, overthrew the Aztec kingdom and took permanent possession of the country for Spain. The story of the contest is the foundation of the novel "The Fair God," by Gen. Lew Wallace.

New England Cranes.

A New England writer thus refers to the crane in 1832: "Of cranes there is a great store—they sometimes eat our corn and do pay for their presumption well enough—a goodly bird in a dish and no commodity."

Perhaps the fact that the crane made a "goodly dish" explains the disappearance of the crane from the Atlantic coast, where it now breeds only in Florida and its retreat westward beyond the Mississippi.

In Florida the sandhill crane is to be seen in the great Kissimmee prairies.

One of the tribal customs of the crane, so to speak, is the ceremonial dancing at the period of courtship when the lady and the gentleman crane are seeking to reach a matrimonial agreement.

THEORY ADVANCED BY MANY

What Might Be Called the Evolution of Evolution as Explained by John Burroughs.

It is interesting to note that the doctrine of evolution itself has undergone as complete an evolution as has any animal species with which it deals. We find the germ of it, so to speak, in the early Greek philosophers and not much more.

Crude, half-developed forms of it begin to appear in the Eighteenth century of our era and become more and more developed in the Nineteenth, till they approximate completion in Darwin. In Geoffroy Saint-Hilaire, 1795, there are glimpses of the theory, but in Lamarck, near the beginning of the Nineteenth century, the theory is so fully developed that it anticipates Darwin on many points; often full of crudities and absurdities, yet Lamarck hits the mark surprisingly often.

In 1813 Dr. W. C. Wells, an Englishman, read a paper before the Royal Society in London that contains a passage that might have come from the pages of Darwin. In the anonymous and famous volume called "Vestiges of Creation," published in 1844, the doctrine of the mutability of species is forcibly put. Then in Herbert Spencer in 1852 the evolution theory of development receives a fresh impetus, till it matures in the minds of Darwin and Wallace in the late 50s. The inherent impulse toward development is also in Aristotle. It crops out again in Lamarck, but was repudiated by Darwin.—From "The Last Harvest," by John Burroughs.

AFTER A VISIT TO DENTIST

Writer Recalls Some Impressions That Some of Us Can Shudderingly Indorse.

The only person who seems to pay any attention to the "smile" sign in a dentist's office is the dentist himself.

Oddly enough, dental chairs are designed with a view to the patient's comfort.

You never realize what a big mouth you have till the dentist begins laying his scaffolding in it.

There is nothing so unnecessary as his preliminary announcement, "Now, this may hurt a little."

The first step in painless extraction is the injection of the anesthetic into the gums.

The phrase, to take someone's head off, undoubtedly originated with a dentist's efforts to get the better of a stubborn wisdom tooth.

The sweetest words that ever fell on your ear are: "That will be all for today."

You never had so much fun with a glass of water before.

Getting outside, you feel like a stranger in the world.

The worst pain of all comes when you get your bill.—Edmund J. Kiefer, in the New York Sun.

FOR SALE

Farm Lighting Plant
New, never used. Will sell for less than half cost. Call and see it at
Auto Electric Station

START RIGHT

Have us do your starchwork for better finish, lasting wear, complete satisfaction.

ROSEBURG STEAM LAUNDRY
GERALD JENSEN PROPRIETOR

MAKING THE YEAR

A New Year is the starting place. Let's leave it with a smiling face. Let's start with laughter and with song. And when tomorrow comes along, let's cling to all our happy ways. Until we've built a week of days and weeks and months of faith and cheer, and made of it a happy year.

FEW OF ABORIGINES LEFT

Black Men of Australia Passing Away—One of the Lowest of Human Races.

The race of the aboriginal black-fellow of Australia is rapidly disappearing. Numbering about two hundred thousand a hundred years ago, less than one-hundredth of this number are today to be found. And like all passing races the blackfellow for many years has been more and more dropping the festival and war costumes of ancient times.

The blackfellow is an ethnological problem, but the weight of research seems to point to the race having a Caucasian origin. Yet though they are if this be true, the bloodbrothers of the highest civilized races, they are still rated as one of the lowest of human races, unable to comprehend higher than the figure three, and when found by the white men possessed of little more skill in survival than a wild animal.

Yet at the same time they rank in physique as one of the finest of races. The men have been noted in the past for their wonderful tracking abilities. Some, besides having exceptionally keen eyesight, have been found to be possessed with an almost animal keenness of scent.

They also invented the boomerang, a wonderful weapon known to only one other race on earth. In another 20 years this race will in all probability have disappeared off the face of the earth.—Detroit News.

CALL FOR BIDS FOR WOOD

Sealed bids will be received by the undersigned up to seven o'clock p. m. January 8th, 1922, covering the purchase of 350 cords of OLD or second growth red fir wood, to be delivered as designated by the Board of Directors, said wood to be delivered not later than September 1st, 1923.

The Board of Directors of School District No. 4 reserves the right to reject any and all bids. Dated this 13th day of December, 1922.

V. J. MICELLI,
Clerk Dist. No. 4.

BOX CANDY AT COST

All our holiday boxes and baskets on sale for a few days at cost. Each 50c purchase entitles you to a guess in our guessing contest. Another lot of those big sweet juicy oranges, just in, 75c per doz.

THE ALCOVE CONFECTIONERY

OUR SERVICE AND WORKMANSHIP UNEQUALLED.

No odor, as all goods are perfectly deodorized.

TRY OUR WAY



OUR AUTO WILL CALL FOR YOU
PHONE 27.

OLD 1922 HAD A BUSY BOXING YEAR

By HENRY L. FARRELL
(United Press Sports Editor)
(By United Press.)

NEW YORK, Jan. 1.—In furnishing a big ring spectacle, the year 1922 failed in its duty. While there was nothing to interest the world like another Dempsey-Carpentier affair, there was enough doing of domestic importance to make it go down as an interesting and successful year.

Jack Dempsey was idle for the entire year, not that he was not willing, perhaps, but because the one available "million dollar" opponent was Harry Wills and the hands that direct boxing around the big money centers considered this year, with elections and other things, as an inappropriate time to cause any racial discussion with a mixed bout for the title.

Dempsey's rather cool reception of the suggestions for a bout with Wills was interpreted in some circles as a fact that Dempsey was told he could not fight Wills this year and that the bout could be staged next year in New York.

Dempsey also is a good enough business man to know that it would help to steam up the boat if he allowed the impression to prevail that he was afraid of Wills.

While Dempsey was rather out of the spotlight, his friend, Georges Carpentier stepped into plenty of the calcium. Georges lost three of his titles when Battling Siki tapped him on the jaw and knocked him out, thereby becoming European heavyweight champion and world's light heavyweight champion.

Siki's glory was short lived. The adulation of the French people spoiled him and he became such a nuisance to the Parisians that he was suspended for nine months and his titles were taken away from him. Removing of titles by legislation is a novelty in pugilism and altho he may not be considered a three-way champion in France, he will be looked upon as such by the ordinary fan until he is bumped on the chin.

The same assumption of the superiority of the pen over the fist on the part of the New York Boxing Commission was one of the features of the year.

Because Johnny Kilbane and Johnny Wilson refused to defend their titles, the commission "ordered them beaten" and named Johnny Dundee as the featherweight champion and Dave Rosenberg as the middleweight title holder.

Things went all right as far as

the featherweight tangle was concerned, but the commission got itself into a terrible jam by mixing in the middleweight tangle.

The commission ordered Johnny Dundee and Danny Frush, who had challenged for the title to fight it out and Dundee became the featherweight champion by knocking out Frush.

Before he had won the American light heavyweight championship from Gene Tunney, Harry Greb had done much talking about forcing a fight with Johnny Wilson and when Wilson refused to fight him, the commission ordered his title removed and suggested that Greb and Dave Rosenberg meet for the title. Greb refused and was suspended. Rosenberg ran out of a fight with Mike O'Dowd and he was suspended. Finally Rosenberg did get in the ring with O'Dowd and lost the decision, the title and all of his purse on a foul.

Johnny Buff was the champion loser of the year. He dropped his bantamweight title to Joe Lynch, former champion and his American flyweight championship to Pancho Villa. Jack Britton finally succumbed to the handicap of old age and he lost his welterweight championship to Mney Walker, a young New Jersey lad.

Benny Leonard managed to retain his lightweight championship but he lost a lot of his prestige. He was nearly knocked out in his fight in Jersey City with Lew Tendler, the Philadelphia southpaw and his fouling of Jack Brittain did not add any glory to his record.

Don't Forget — Watkins supplies can be obtained at 120 West Lane, or phone 177.

AUTO STAGES RECORD LARGE MILEAGE

SALEM, Or., Dec. 30.—Automobile stage and truck lines in Oregon now cover more mileage than all the railroads combined. This was the information contained in a report prepared here today by the public service commission.

"The advance of the automobile from a luxury to a necessity has been rapid," said the report. "Today practically every highway in Oregon is traveled by regularly scheduled passenger and freight lines, practically all of which have specially constructed equipment designed to give the most efficient service."

"During the last two years the interurban service has advanced from the zero mark to its present standing. You can now purchase a ticket in British Columbia for a through automobile trip to the Mexican border. Today a trucking company will quote you rates on carloads of materials as readily as it will a small parcel."

LEGION AUXILIARY NOTICE

The American Legion Auxiliary will meet at the Armory Tuesday Jan. 2, 1922 at 8 p. m. After the business meeting the Auxiliary will entertain the Legion. All members of the Legion and Auxiliary are invited to attend. All persons eligible to membership in the Auxiliary are also invited.

Something Worth Investigation—

Start the New Year Right—

We have to offer for sale, for a few days only, one of the largest and best manufacturing plants in southern Oregon, at a sacrifice price. The description of this plant and property is too long to try to describe in this ad. But if two or more parties are interested in getting a business that will bring in big dividends and pay itself out, then call on N. Rice, of RICE & RICE.

We also have some income property that will bring in returns that will best interest. Investigate and see for yourself what we have to offer.

RICE & RICE
REAL ESTATE BROKERS

The Clancy Kids

Timmie Has a Soft Heart

PERCY L. CROSBY
© by the McClure Newspaper Syndicate

TIMMIE, IT'S DARK NOW. SUPPOSE YOU GO OUT AND KILL THAT ROOSTER FOR TOMORROW'S DINNER.

MOM! DON'T YA THINK IT WOULD BE BETTER IF THE ROOSTER GOT A GOOD NIGHT'S REST FIRST? HE'LL HAVE SUCH A HARD DAY BEFORE HIM TOMORROW.

Pop Crosby