

U. S. INCOME TAX EXEMPTS NOBODY

Every Person Who Had Income in 1919 Must Determine Own Liability.

MARCH 15 LAST FILING DATE.

Surest Way is to Follow Form 1040A
Free Advice in Doubtful Cases.
Severe Penalties in Law.

Nobody is exempt from Income Tax. An obligation is laid directly on the shoulders of each citizen and resident to consider his own case and to get his return in on time if one is due.

With each return showing a tax due a payment must accompany the return in the full amount of the tax or at least one-quarter of the tax.

All returns for 1919 must be filed on or before March 15.

Must Show True Figures.

In figuring up his earnings for income tax purposes a person must take into consideration all items of taxable income, and each item itself must be accurate in amount. Guesses and estimates must be avoided, for the return is made under oath.

Everybody who had an income during 1919 must now determine whether his or her net income was sufficient in amount to require an Income Tax return. The best way to find out is to get a Form 1040A and follow the instructions printed on it. That form will serve as a reminder of every item of income; and if a return is due, it tells how to prepare and file it.

One of the important points to keep in mind is that a person's net income is found by a computation prescribed in the law, and that each item of income from every source must be considered, unless specifically exempted.

Another thing to remember is that the personal exemption allowed taxpayers by law has no relation whatever to the requirement to file return. This exemption is not to be considered until a person has figured out his net income and determined whether it was sufficient to require him to file a return. Then, if a return must be filed, he should read carefully the instructions for claiming exemption, and complete his return.

If in doubt on any point as to income or deductions, a person may secure free advice and aid from the nearest Internal Revenue office. Many banks and trust companies are also furnishing similar service during banking hours.

Heavy Penalties in Law.

For failing to make a return on time the penalty is a fine of not more than \$1,000 and an addition of 25 per cent to the tax, if any. For making a false or fraudulent return the penalty is a fine of not more than \$10,000 or imprisonment not exceeding one year, or both; and, in addition, 50 per cent of the tax. There are other penalties for failing to pay tax when due and for understatement of the tax through negligence.

Many Sources of Income.

Aside from what one may earn by his services, there are many other sources of income. If he sold any property during 1919 he must figure out the gain realized. If he rented buildings, land, apartments or rooms such rents must be considered taxable, and he may claim deductions for necessary expenses incidental to rents.

Bank interest is a common source of income and is taxable whether withdrawn or not. Any amount of interest credited to a depositor is income to the depositor.

Interest on mortgages and notes is taxable; also bond interest received from corporations.

A taxpayer who cashed his insurance during 1919 must report as income any excess received over the total of premiums paid.

Members of partnerships or personal service corporations or beneficiaries of an estate or trust must report their shares of income distributable to them whether or not actually withdrawn.

Dividends of domestic corporations must be reported. Many other forms of income are taxable, unless specifically exempted.

INCOME TAX IS DUE MARCH 15

Penalties for Delay and Failure to Make Returns—Early Compliance Urged.

All income tax returns covering the year 1919 must be filed by Monday, March 15. Each taxable return must be accompanied by check or money order for the full amount or at least one-quarter of the amount of tax due.

Cash payments are accepted only at the collector's main office; if sent by mail, they are at the sender's risk.

Residents of Oregon should file their returns with, and make payments of Income Tax to, Milton A. Miller, Collector of Internal Revenue, Portland, Ore.

Those who must file returns but have not done so are warned that the revenue law imposes heavy penalties for failure to get returns in on time or to make payments on time.

Early filing and early payments are urged, in order to relieve the internal revenue offices as much as possible of an overload on the final day, March 15.

Mist Want AGs for Results.

INCOME TAX IN NUTSHELL

WHO—Single persons who had net income of \$1,000 or more for the year 1919.

Married couples who had net income of \$2,000 or more.

WHEN—March 15, 1920, is final date for filing returns and making first payments.

WHERE—Collector of Internal Revenue for District in which the person resides.

HOW—Full directions on Form 1040A and Form 1040; also the law and regulations.

WHAT—Four per cent normal tax on taxable income up to \$4,000 in excess of exemption. Eight per cent normal tax on balance of taxable income. Sur-tax, from one per cent to sixty-five per cent on net incomes over \$5,000.

NOTICE TO CREDITORS IN THE COUNTY COURT OF THE STATE OF OREGON, FOR COLUMBIA COUNTY.

In the matter of the estate of William Louis Graham, deceased.

Notice is hereby given that the undersigned has been appointed executor of the estate of William Louis Graham, deceased, by the County Court of the State of Oregon, for Columbia County, and has qualified. All persons having claims against said estate are hereby notified to present the same duly verified as by law required at the law office of J. W. Day, in St. Helens, Oregon, within six months from the date hereof.

Dated and first published February 6, 1920.

FANNIE GRAHAM, Executrix
J. W. Day, Attorney.

Use **MURINE** Night and Morning
Keep Your Eyes Clean—Clear—Healthy

SUMMONS

IN THE CIRCUIT COURT OF THE STATE OF OREGON, FOR THE COUNTY OF COLUMBIA.

May Jensen, Plaintiff, vs. Frithjof N. Jensen, Defendant.

To Frithjof N. Jensen, the defendant above named:

In the Name of the State of Oregon. You are hereby summoned to appear and answer the complaint filed against you in the above entitled suit on or before the last day of the time prescribed in the order for the publication of summons made herein, to-wit: On or before Saturday, the 6th day of March, 1920, and if you fail to appear and answer, for want thereof the plaintiff will apply to the Court for the relief prayed for in the complaint, to-wit: for a decree dissolving the bonds of matrimony now and heretofore existing between plaintiff and defendant, and for such other and further relief as to the Court may seem just and equitable.

This summons is published once a week for six consecutive weeks in the St. Helens Mist, a newspaper of general circulation, published at St. Helens, Columbia County, Oregon.

The publication of this summons is by virtue of an order of the Hon. Martin White, County Judge of Columbia County, Oregon, duly made and filed in this suit on the 19th day of January, 1920, and the date of first publication herein is the 23d day of January, 1920, and the date of the last publication is March 5th, 1920.

FRED W. HERMAN, Attorney for Plaintiff. Residence and Post office address: Rainier, Oregon.

Why Colds are Dangerous.
You are often told to "beware of a cold," but why? We will tell you: Every cold weakens the lungs, sours the vitality and paves the way for the more serious diseases. People who contract pneumonia first take cold. The longer a cold hangs on, the greater the danger, especially from the germ diseases, as a cold prepares the system for the reception and development of the germs of consumption, diphtheria, scarlet fever and whooping cough. He quicker you get rid of your cold, the less the danger of contracting one of these diseases. Chamberlain's Cough Remedy has a great reputation as a cure for colds and can be depended upon. It is pleasant to take.

NOTICE OF FINAL ACCOUNT

Hans P. Bjorkman estate.

Notice is hereby given that the undersigned, as administrator of the estate of Hans P. Bjorkman, deceased, has filed his final account in the County Court of the State of Oregon, for Columbia County, and that Saturday, the 6th day of March, 1920, at the hour of ten o'clock in the forenoon of said day and the Court room of said Court have been appointed by said Court as the time and place for the hearing of objections thereto and the settlement thereof.

Dated and first published February 6, 1920.

KNUTE E. BJORKMAN, Administrator.
J. W. Day, Attorney.

NOTICE OF FINAL ACCOUNT

Charles F. Brown Estate

Notice is hereby given that the undersigned, as administrator of the estate of Charles F. Brown, deceased, has filed his final account in the County Court of the State of Oregon, for Columbia County, and that Saturday, the 6th day of March, 1920, at the hour of 11 o'clock in the forenoon of said day at the Court room of said Court has been appointed by said Court, as the time for the hearing of objections to said final account and for the settlement thereof.

Dated and first published February 6, 1920.

W. E. CLARK, Administrator.
J. W. Day Attorney. 8-12-51

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Economy in Every Cake

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You get 25 to 35% Actual Overstrength in a Mollinger Extra Ply Tire. Danger of stone bruises or blow-outs is reduced to a minimum. Mollinger Extra Ply Tires are Hand Made of Super-Vulcanized, White Rubber—have the Vacuum tread and are **GUARANTEED 3000 MILES**. Our representative will tell you the saving you make in buying Mollinger Tires. Also ask about Clover Leaf Tires, a quality tire at a Popular Price.
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This class of tobacco gives a man a lot more satisfaction than he ever gets out of ordinary tobacco.

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When the talk turns from politics to railroads, and the traveler with the cocksure air breaks in with, "There's an awful lot of 'water' in the railroads," here are some hard-pan facts to give him:

American railroads have cost \$80,900 a mile—roadbed, structures, stations, yards, terminals, freight and passenger trains—everything from the great city terminals to the last spike.

A good concrete-and-asphalt highway costs \$36,000 a mile—just a bare road, not counting the cost of culverts, bridges, etc.

Our railroads couldn't be duplicated today for \$150,000 a mile.

They are capitalized for only \$71,000 a mile—much less than their actual value. Seventy-one thousand dollars today will buy one locomotive.

English railways are capitalized at \$274,000 a mile; the French at \$155,000; German \$132,000; even in Canada (still in pioneer development) they are capitalized at \$67,000 a mile. The average for all foreign countries is \$100,000.

Low capitalization and high operating efficiency have enabled American Railroads to pay the highest wages while charging the lowest rates.

This advertisement is published by the Association of Railway Executives

Those desiring information concerning the railroad situation may obtain literature by writing to The Association of Railway Executives, 41 Broadway, New York



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20 Horse-power at the pulley—12 at the drawbar

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Large roller track-wheel bearings. Dust-proof motor. Water air-clarifier. New tank-type, 8-inch-wide, single-grouser track. You will want these features in the tractor you buy.

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