

You Too Want to Be a Comer

The world thinks of a rising young man as a comer. He rises because he is alert to every opportunity.

HE DOES HIS BEST
HE LOOKS HIS BEST

Collegian Clothes give you the look of success. Their style, good quality and fine tailoring appeal to men everywhere.

ASH BROTHERS

Collegian Clothes keep you looking your best.

MUST REPORT ALL ON PAY ROLL

PORTLAND, Ore., April 19.—Organizations and individuals generally are advised by Collector of Internal Revenue Milton A. Miller to under-score on their calendars June 15th, the last day for the filing of returns of information, giving the names and addresses of all individuals to whom payments of salaries, wages, rents, interest, commissions, and other gains,

profits and income of \$1000 or more were paid during the year 1918.

An extension of time from March 15th to June 15th, was granted by the commissioner of internal revenue for the filing of these returns.

"All employers of labor, whether in large or small numbers, are required to make these returns," said Collector Miller. "Organizations, such as corporations, companies, partnerships, etc., are required to file returns showing the salaries and wages paid to the officers and employees. A separate return for each employee whose salary for 1918 was \$1000 or more is required. Banks, trust companies and similar institutions must make returns of information showing interest paid to, or credited to the account of an individual if the amount

exceeded or paid was \$1000 or more. Real estate agents are required to report the gross amounts received in rents or other income and to their principals if such amounts for 1918 were \$1000 or more. The bill provides that whenever necessary the name and address of the holder of the income shall be furnished by the person, corporation or partnership paying them. Returns of information must be filed with the collector of internal revenue, revenue division, Washington, D. C., and collectors of internal revenue are authorized to receive such returns.

From 1929, upon which reports may be made, may be obtained, however, from the offices of collectors. Forms of information must be accompanied by a letter of transmittal form 1076 showing under oath the aggregate amount of the payments. These forms also may be obtained from collectors.

The penalty for failure to make a return on time is a fine of not more than \$1000.

Observer advertising will bring results.

ROCK AND TWO HATS TELL SPRING TALES



Two hats and a frock of newest lines are here shown, fresh from the metropolitan shops. The upper straw is of the small popular model of novelty braid and with a transparent trim of tulle. Pandies and satin ribbon in shades of purple trim it. The inserted drawing is one of the new three tiered shell pink tricotette with long revers and cuffs. The hat tells its own story best.

Diamonds...

Let Us Show You Our

\$100.00 SPECIAL

Diamond Ring

The Best Value in a Diamond Ever Offered in Eastern Oregon.

An expert watchmaker is in charge of our repair department.

WE WILL SAVE YOU MONEY

Siegrist Co.

Largest Jewelry Store in Eastern Oregon

When you are Disheartened and your car won't work just right Don't Despair

BRING IT TO US, FOR WE NEVER FAIL TO
SHOOT THE TROUBLE AND SEND YOUR MOTOR
OUT HUMMING A MERRY SONG.

McCrory Auto Co.

GARAGE OPPOSITE ELKS' BUILDING

Easter



The Gladdest Time of all the Year

You want to be well dressed on Easter—you want your wife and daughters to be well dressed on that greatest of all occasions.

The Classy Highgrade Ladies' Garments

have made our store's enviable reputation. When it comes from Kirtley's you at once have a guarantee of that standard of goods only obtainable at a store that bends every effort to get for its customers the very choicest. No attorney could look closer to his clients' interests than we do in obtaining the very latest and best for our customers. Let us fit out the lady members of the family with their Easter apparel.

E. E. KIRTLEY



CASE

KEROSENE TRACTORS

Study These Features

- 1—One-Piece Main Frame.
- 2—Four Cylinder Case Motor, 4 1/2 in. set crosswise.
- 3—Belt Roller Bearings at all important places.
- 4—Three Main Crank Bearings, total length 13 1/2 inches.
- 5—Cut Steel Drop Forged Transmission Gears.
- 6—Ball Pinion — Steel Drop Forging, teeth cut and hardened.
- 7—Master Gear — Steel Forging, teeth cut and hardened.
- 8—Clutch Pinion — Steel Drop Forging, teeth cut and hardened.
- 9—Cut Steel Spur Gear for first reduction shaft.
- 10—Steering Gear — drop forged and machined worm and worm wheel — enclosed.
- 11—Fan Drive — cut steel, spiral gears, enclosed.
- 12—Housing for Master Gear, retains lubricant, keeps dust out.

Study These Features

- 13—Magneto — High Tension — dustproof type.
- 14—Dustproof Front Hub.
- 15—Fan Shaft mounted on ball bearings.
- 16—Speed Governor — fly ball, throttling type, enclosed.
- 17—Ball and Roller Bearings for Shaft Driving Governor, Fan, Pump and Magneto.
- 18—Siphon Thermostat — controls circulation of cooling water.
- 19—Radiator — copper tube and fin, non-clogging type; cast frame.
- 20—Steel Front Axle — automobile type.
- 21—Belt Pulley — mounted on crank shaft — the best place for it.
- 22—Brake for Clutch Pulley — convenient for quick stops.
- 23—Dustproof Housing for first reduction gears.
- 24—Adjustable Drawbar.

How to Judge Tractors Safely

We urge dealers and farmers alike to study the construction of Case Kerosene Tractors. And then make comparisons. This is the only way to get the utmost for one's money.

Above we picture and describe the chassis of the new Case JS-27. After studying the mechanical construction, then let this JS-27 demonstrate its performance.

We will gladly send certified records.

This remarkable tractor has won rank as a leader. Before we announced it publicly, it was known to thousands who had seen it at demonstrations. Hundreds of dealers have ordered demonstrators. Any Case dealer or prospective dealer will be furnished with all information promptly upon request.

J. A. CHANDLER

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