

CHURCH ANNOUNCEMENTS

LATTER DAY SAINTS—Regular services of Latter Day Saints church held in the International Evangelical church, cordially invited to any of the services. Sunday Priesthood meeting at 9 a. m. Sunday School at 10:30 a. m. Sunday Sacramental meeting, 2:00 p. m. Sunday mutual improvement meetings at 7:30 p. m. Tuesday Teachers' Training class at 7 p. m. Tuesday primary association, 4 p. m. Thursday relief society at 2 p. m. m. Thursday religious class 4 p. m.

CHURCH OF OUR LADY OF THE VALLEY—Children's Mass at 8 o'clock. High Mass at 10:30 o'clock. Sermon: "The Liturgy of the Mass." Evening devotion at 7:30 o'clock. Week day, Young Men's Class, Thursday evening at 7 p. m. A cordial welcome is extended to all to attend these services. A. F. LOSER, Pastor, Phone Main 9.

CHRISTIAN CHURCH—Sunday School at 9:45 a. m. Communion service, 11 a. m. There will be preaching service at this hour also. At 6:30 p. m. there will be a Union Meeting of the Presbyterian and Christian C. E. in the Endeavor room and all young people are urged to be present, as this time will be given over to boasting the C. E. Convention which convenes in La Grande, Feb. 4th, 5th, and 6th. The C. W. B. M. will have charge of the evening service. They are arranging an interesting program which will begin at 7:30 p. m. Everybody welcome. —R. H. COKER, Minister.

FIRST CHURCH OF CHRIST SCIENTIST—Corner First and Washington. Sunday morning service at 11:00 a. m. Subject, "Love." Sunday school at 10:00 a. m. Wednesday evening meeting at 8:00 p. m. The reading room is open to the public every Monday, Wednesday and Saturday from 2 to 4 p. m. All are welcome to attend our services.

I. B. S. A.—TABERNACLE SHADOWS OF BETTER SACRIFICES—The International Bible Students will continue to study Israel's Typical Tabernacle in the wilderness. Realizing that it, together with its forms, ceremonies and sacrifices, foreshadowed the Churches part in the Sacrifices of this gospel age. As well as our Lord's great Sacrifice on behalf of all mankind. Luke 2:10-32. 1 Tim. 2:4-6. The study will be at the home of D. D. Burgher, 1602 Washington Ave., at 2:30 p. m. All are Welcome. No collection.

LUTHERAN CHURCH—4th & M Sts. Sunday School and Catechumen Class at 10 o'clock. Regular English services will be celebrated at 11. Sermon topic, "The Leaf of Life." Next Sunday, February 6th, the monthly German services will be held at 2:30 in the afternoon. All are heartily invited to attend these services. H. H. ENGLEBRECHT, Y. M. C. A.

THE FIRST PRESBYTERIAN CHURCH—Bible School at 9:45 a. m. Brotherhood Class at the Y. M. C. A., 10 o'clock. Bible and Art Class at the home of Mrs. Mossman, at 10. Public Worship at 11. The minister will speak on "The March of Christ Across the Continent." Vesper services at 5 o'clock. The subject of the sermon will be "The Making of a Man." The Boys' Vested Choir will sing a Processional and a special number. The double quartet will also sing. A cordial welcome to the public. A union meeting of the Christian Endeavor at the Christian Church at 6:30—JAMES AIKIN SMITH, pastor.

SAINTE PETER'S EPISCOPAL CHURCH—Calendar for the week beginning Jan. 30, being: Lexagelesma Sunday—Holy Communion 8 a. m.; Sunday School, 9:45; morning prayer and sermon, 11; no evening service. Monday—regular monthly meeting of the Parish Vestry at 8 p. m. The Boys' Choir rehearsals at Honan Hall bath Wednesday and Saturday at 1:15 p. m. Senior Branch of the Girls' Friendly Society at Honan Hall Friday evening, 7:30 p. m., and the Juniors, Saturday at 2:30. Mrs. R. A. Pratt, Branch Secretary and Miss Russell, assistant. The regular Choir rehearsal will be Friday evening at 7:30. All are invited cordially.—JOS. W. GUNN, Rector.

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1921 INCOME TAX FACTS YOU SHOULD KNOW.

What was your income for 1920? An answer to this question is required by the Government of every citizen of this country, man, woman, or child in the United States whose net income for last year was \$600 or more, and of every married person whose net income was \$2000 or more. Heavy penalties are provided by the revenue act for those who fail or "willfully refuse" to comply.

The period for filing returns for the calendar year 1920 is from January 1 to March 15, 1921. The Bureau of Internal Revenue estimates that within this period there will be filed 4,000,000 individual income tax returns. It is certain a percentage of these returns will be incorrect, not because of dishonest intent on the part of the taxpayer but because of error in making out the forms. Erroneous interpretation of the law and regulations governing the collection of the income tax and carelessness cause numerous mistakes, and result in the initial assessment and collection of considerably greater or lesser amounts than are actually due. Frequently these mistakes result in overpayment, return of which is made upon claim for refund. Where, upon verification and audit, underpayments are shown, taxpayers as a rule are prepared promptly to amend their returns and pay the additional tax due. In either event, there is trouble for both the taxpayer and the Government.

Bureau Aids Taxpayers. To the end that this year such errors may be reduced to a minimum, the Bureau of Internal Revenue is making special effort to inform taxpayers of their rights and duties under the revenue act as interpreted by rulings and regulations of the Treasury Department. There has been prepared with the official approval of the bureau a series of short articles, of which this is the first, telling the taxpayer how to make out his 1920 return, when and where to file it, and what to do in the event he meets with unusual difficulties. Errors most frequently noted in the audit of previous returns have been divided into classes, each of which will be treated in an informative way. While there is no actual change in the law, there has been issued during the last year many rulings and decisions bearing on its various sections, all of which are of benefit to the taxpayer in the making of a correct return.

1920 Exemptions. The exemptions for 1920 are \$1000 for single persons, \$2000 for married persons and heads of families, plus \$200 for each dependent if under 18 years of age or incapable of self support. The normal rate is 4 per cent on the first \$4000 of net income above the exemptions and 8 per cent on the remaining net income. This applies to every citizen and resident of the United States. Alien nonresidents receiving income from sources within the United States are taxed to the full 8 per cent on net income from such sources. The surtax rates range from 1 per cent on income between \$5000 and \$6000 to 65 per cent on income in excess of \$1,000,000. "Net income" is gross income less certain specified deductions.

Many Pay in Installments. The tax, this year as last, may be paid in full at the time of filing the return, or in four equal installments, due on or before March 15, June 15, September 15, and December 15. The first installment must accompany the filing of the return. Forms 1940, for incomes of \$5000 and less and 1940 for incomes of more than \$5000 have been revised and contain instructions which are carefully read and followed will be of great aid to the taxpayer in the making of his return.

Forms will be sent to persons who last year filed returns of 1919 income. Failure to receive a form, however, does not relieve a person of his obligation to file a return and pay the tax on time. Copies may be obtained from offices of collectors of internal revenue, branch offices, and banks. The return, sworn to before a notary, or other person authorized to administer oaths, must be filed with the collector for the district in which the taxpayer lives or has his principal place of business.

With the winter automobile show in Adelaide, Australia, was a credit to the industry and proved successful in every detail. Many cars new to the Australian market were shown by British and French manufacturers.

One of the important foreign automobile shows of the present winter season is to be held at Delhi, India, in February, under the auspices of the Delhi motor trade association.

The Hilton's Garage report that they have sold a Ford touring car to Don Cable, of Hilliard, and also one to Clyde Wright, of Alice.

Fordson Tractors have dropped \$175, according to Mr. Hilton today. While all cars and tractors have been reported to be dropping soon, this is the first tractor which has dropped so far this year. Mr. Hilton reports that he sold somewhere around 25 Fordsons last year and that he anticipates selling more this year. Things will gradually pick up in the car line according to Mr. Hilton.

"Well," said an over-worked garage man the other day—but, by the way, he was not overworked from car sales—"if thing don't pick up," you hear everyone yelling, "I'll have the works know that comparing our books with those of last year, our business is better in every way except the car sales and this was due to the seeming shortage of cars in January 1920. These hard times are mostly the newspaper talk and the sooner they 'can' the stuff the better." Doesn't that sound like Bob Marter?

Ross Leslie of the Inland Motor Co. is spending a few days in Enterprise. Business seemingly calls Mr. Leslie most anywhere.

Tempered Cleanliness. In the Lois de la Galanterie, written for beaux and dandies in 1640, it is urged that "Every day one should take pains to wash one's hands, and one should also wash one's face almost as often." Perhaps as often as twice a week?—Youth's Companion.

Garage Cleanings

A million dollars a day. This is the value of automobiles, less and accessories exported from the United States during 1920. Business men are pointing to this \$260,000,000 business as an indication of the future possibilities of the foreign trade for products of the American automobile and related trades.

With the surface badly scratched an annual business of \$145,000,000 in the foreign field is an injury of the extensive export trade, that can be built up when Americans determine to go after it in earnest.

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SERMONS

WISDOM FOR THE WAY
The Golden Rule's Vengeance.
O friend, behold how the canker of being hurt
To the biting ax the fragrance of their heart;
So great souls never seek revenge, but live
To sweeten life, to give and to forgive.

Preparedness.
For all your days prepare,
And meet them ever alive;
When you are the anvil, bear;
When you are the hammer, strike!

The Divine Strategy.
No soul can forever banded,
Eternally bereft;
Whoever falls from God's right hand
Is caught into His left.
—Edwin Markham

Wonderful Human Bones
Human bones have a wonderful power of resistance. It has been proved that they will bear a pressure three times greater than oak and almost as much as wrought iron before being crushed.

"EYESTRAIN"

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