

MORE INCOME TAX RETURNS TO BE FILED

PORTLAND, Dec. 27.—In order to correct an erroneous impression as to the filing of income tax returns by individuals, Clyde G. Huntley, Collector of Internal Revenue, said that without any exception the following persons must file returns for the calendar year 1921: Every single person who had a net income of \$1,000 or more; every married person who had a net income of \$2,000 or more; every head of a family who had a net income of \$1,000 or more.

The exemption for dependents under 18 years of age has been increased from \$200 to \$400 but a return must be made in order for the taxpayer to claim credit for the exemption. In other words, a return must be filed although the taxpayer may not be liable to the payment of a tax after claiming the exemption to which he is entitled under the law.

"In addition," explained Collector Huntley, "a new feature of the law provides that every person who had a gross income during the year 1921 of \$5,000 or more must make a return regardless of his net income."

"This means that every man or woman whose gross income for the year was \$5,000 or more is required to make a report regardless of the fact that this sum may not have netted him a cent of profit. This phase of the law applies largely to persons engaged in independent business enterprise."

"It also applies to and includes any gross earnings by any person regardless of the element of profit."

"This provision of the law undoubtedly will result in materially increasing the number of income tax returns that will be filed."

FRANCE HAS A METHUSELAH

(By Associated Press)
PARIS, Dec. 27.—A modern Methuselah, reputed to be the oldest man on earth has started out to see the world before he betis "too old to travel." Zora Mehmud, 146 years old, of Constantinople, has arrived in Paris. Zora who has been working pretty consistently for 140 years, is in excellent health and boasts of being able to carry a 200-pound weight.

Zora produces identification papers to prove he was born in 1775 and he refers to his closest competitor for longevity honors, a Sioux Indian in the United States, aged 137 years, as "a mere boy." Zora has a son 95 years' old and he has so many descendants that he has lost count.

The aged Turk is a skeptic on the subject of matrimony. Having tried the experience four times he says he speaks with a certain amount of authority.

"Women," said Zora shaking his head bitterly, "women, they may seem as sweet as the rosy dawn, but verily they are more often like thorns, hidden only by a rosy exterior."

GERMANS WATCH THE CONFERENCE

COLOGNE, Dec. 27.—Germany generally has been keeping a watchful eye on the Washington Conference for Limitation of Armaments through the newspapers which have published columns of cable dispatches each day.

Writing in the Cologne Post, a daily newspaper published by the British army on the Rhine, "A Student of Germany," says that, as the bulk of Germany's old navy lies at the bottom of Scapa Flow, it is not naval disarmament in which Germany today has the primary interest. He adds:

"Germany is much more concerned with military, or land disarmament, and there are sections of opinion in Germany which awaited any military disarmament proposals from Washington with almost feverish anticipation."

The writer refers to Germany's army of 100,000 as provided by the Treaty of Versailles as "figures on paper," contending that there are secret military organizations throughout the country. "The Tyrol today is a center of military intrigue," he says. "Bavaria seethes with it."

The writer, however, sees a glimmer of hope in his assumption that Germany (or some of her) has shown some signs of "turning over a new leaf." Vast sections of the community and most of her present leaders would not lead her into war. The Socialists to a man would revolt, if war were preached."

In conclusion, he says: "Germany looks to the Washington conference with a heart full of hope."

COLORADO PIONEER DEAD.
BAYSIDE, N. Y., Dec. 27.—Oneville C. Coffin, who built the first toll road in Colorado, running between Boulder and Blackhawk, is dead at his home here. He served in Indian campaigns with the First Colorado Cavalry.

FAIR PROMOTERS MAY TAKE LEGAL ACTION TO FORCE SIGNING

(Continued from Page One.)

and notified Senator Gus Moser by wire of his decision. Senator Ritter takes the position that the measures were not legally passed by the senate and has a written opinion from the attorney general upholding the view that 16 votes are required by the constitution to pass a measure in the senate.

WHAT GOLD BUYS.

BIRMINGHAM, Eng., Dec. 27.—An ounce of gold purchases 17.22 hours of labor in the United States; 60.16 hours in Britain; 95.59 hours in Japan; 117.31 hour in France; and 291.66 hours in Germany, said C. J. Hannon, member of Parliament for the Moseley division of Birmingham quoting statistics in the course of an address to the members of the National Union of Manufacturers here.

FOURTH LENINE ANNIVERSARY

(By Associated Press)

RIGA, Latvia, Dec. 27.—Karl Radik, the Bolshevik writer and propagandist, has published an article in the Moscow Pravda's edition celebrating the fourth anniversary of the Lenin revolution in which Radik denies the widely circulated story that the Bolshevik revolution in Russia was financed by German gold.

Radik's article is devoted to a description of the historic return of Nikolai Lenin from Switzerland through Germany to Russia in the spring of 1917, with the permission of the German government. This was the beginning of the revolution and of Russia's withdrawal from the war.

Radik asserts that Lenin and his party of 40 sent an emissary to the

German minister in Switzerland asking free passage for all emigrants who wanted to return to Russia and insisting that during their passage the German government should not attempt to enter into communication with them.

"On our side," Radik asserted, "we promised to do everything for lightening the position of German prisoners of war in Russia and also to expedite the return of German invalids from Russia to Germany."

"After a little time, the German government agreed to our conditions. Of course, it was quite clear to us that the German government intended to speculate on this episode, reckoning that after our arrival in Russia we would work for peace. But this conjecture interested us very little for we knew that if, in Russia, the revolution took a proletarian turn then its influences would tell far beyond the confines of Russia."

The party says Radik had an escort of German officers and, when it halted at railway stations, secret

agents surrounded it to keep the German soldiers and other persons away from the dangerous Bolsheviks.

The returning emigrants were so hilarious that Lenin had to take over executive authority to bring about some order.

One attempt was made while the train was passing through Germany, says Radik, to sound out the party on the question of working for peace with Germany. This was made, he declares, by a German who said he wanted to greet the Russians in the name of the Central Commission of German Trade Unions but Radik believed he was acting in behalf of the German government. The Bolsheviks, Radik says, refused to deal with him.

The Russian party then went to Stockholm, where, says Radik, "we received 300 Swedish kroner which apparently was that vast sum which was figuring in all tales of French patriots as German gold funds supplied for the Russian revolution."

OBSERVER WANT ADS GET RESULTS.

Shops Will Open Again On Third Of January

(By Associated Press)

SEPALIA, Mo., Dec. 27.—The local Missouri Pacific shops which were indefinitely closed last week will re-open January 3, was officially announced Monday. Approximately 1400 men will return to work.

The Missouri, Kansas and Texas shops also closed last week, will re-open January 3, an official bulletin said.

OHIO RIVER RISING AT A RAPID RATE

(By Associated Press)

CINCINNATI, Dec. 27.—Continuing to rise at approximately one-tenth of a foot every two hours, the Ohio river here registered 55 feet at 7 o'clock Monday night. Indications were, according to river men, that the rise would continue at a diminishing rate

until a crest of about 50 feet is reached late Monday night.

Reports from up river points indicated that all the larger tributaries were receding.

\$3,000,000 RAILWAY THEFTS

LONDON, Dec. 27.—A special group of detectives has been assigned to duty only in connection with railway thefts. During the last 10 months more than three million dollars worth of merchandise has been stolen on British railways.

FREEDOM OF THE PRESS

TEHERAN, Dec. 27.—The editor of the Star of Persia, a Bolshevik organ, was given 200 blows with the bastinado for ridiculing the Persian government. The newspaper was also suspended by order of the minister of war.

OBSERVER WANT ADS GET RESULTS.

Welcome 1922!
Adieu 1921!
Happy New Year to All!

With the festivities of a joyous Christmas season ended, we join you in looking forward to a new year—a year which we trust will be filled with an abundance of good health, happiness and prosperity for all.

In extending our hearty new year greetings, we are mindful of your liberality to us during the past 12 months. We indeed would be ungrateful were we not to appreciate it.

By your help and cooperation and that of hundreds of thousands of others whom our 312 stores have been privileged to serve, we have been able to perform a real benefaction to all by forcing a revision of prices downward on merchandise of daily consumption.

We part with the old year feeling that we did our best to deserve the support of our friends and patrons, and we have been suitably rewarded.

During the coming year we pledge our utmost to perform justly and with equality to all, our responsible position of distributors to the public.

J. C. PENNEY CO.

For Men COTTON Sox

10c
Fine quality cotton socks with reinforced heels and toes. Colors: Brown, Black, Navy and Grey.

Mackinaws

\$8.90
Heavy weight, pure wool—mackinaws, plaids and plain colors, sizes 36 to 50.

JERSEY Sweaters

\$1.98
Pure wool Jersey sweaters in plain colors and with stripes around the body.

LEATHER SLEEVE

Vests

\$5.90, \$6.50, \$7.50 and \$7.90.

Sheep lined. Leather lined, and blanket lined with jerkin leather sleeves and moleskin and corduroy sheets.

CHAMBREY Shirts

79c
Heavy weight full cut chambray shirts, in blue and grey only.

BUYING MOST WE BUY FOR LESS

A NATION-WIDE INSTITUTION -
J.C. Penney Co.
Incorporated
312 DEPARTMENT STORES

Money Savers' Year-End Economies!

1921—Just a few days remain of a busy, eventful year, but they are days of real economies! Our year-end preparedness is your year-end advantage. Every department in our store contributes to make your after-Christmas purchases genuine money savers. Visit our store and look around leisurely. You'll find 1922 things in each department that will help you to start right in the new year—1922

WOMAN'S BOLIVIA COATS

\$24.75 \$28.50 \$32.50 \$36.50 \$38.50

An unusual offering of ladies fur trimmed and embroidered coats. Made from Imported Bolivia cloths, over the seasons best styles, full silk lined and perfectly tailored, they afford you a splendid coat at a low price.

CHILDREN'S SPORT HOSE

79c to 98c

Heavy ribbed, full double leg wool and cotton, heater mixed sport hose with cuff tops.



KNIT PETTICOATS

89c to \$2.98

For winter warmth, a variety of weights in mixed and pure wool skirts, assorted lengths.

SILK JERSEY VESTS

\$2.98

Truly exceptional values are these vests. "Van Raalte" made from heavy jersey, generously cut.

THREAD SILK HOSE

98c

A truly great value, pure thread silk, hosiery garter tops, seam fashioned, reinforced heels and toes.

FUR MUFFS

\$5.90

Coney, Dyed skunk and wolf furs are included in this showing, in a variety of styles.

LITTLE GENTS

OVERCOATS

\$6.50

For the boy from 3 to 6 years of age. Heavy Red Flannel coats, leather trimmed belted models. You will want one of these for your boy.

BUNGALOW APRONS

89c to 98c

A variety of styles in fine quality ginghams and percales full cut and well made.

VACUUM Bottles

98c

No lunch basket should be without one. Keeps liquids hot or cold. Pint sizes only. There are just for them left.

BARRACK Bags

39c

White and khaki drill bags, from the surplus war supplies. Round set in bottoms, draw string tops. The original cost to the government for these bags was 90c.

PEET'S

Naptha Soap

5c

A soap for general laundry use and other household cleansing needs. Lathers freely in hard or soft water. Large 10 oz. cakes.

A Busy 1922 In All J. C. Penney Co. Stores Has Been Planned!

The old year has nearly passed. A young, hopeful new year awaits just outside to take its place.

Another twelve months of mercantile success have been added to our rapidly accumulating achievements.

We shall cross the threshold of 1922, with confidence, anticipating it as the period of greatest usefulness and progress in our nearly twenty years in business.

With new plans, new aspirations, new determination, we shall start self-commissioned to serve even beyond reasonable business, the public that has placed such implicit confidence in us in the past.

We expect to add pleasure to the satisfaction you have experienced in buying from us in days past, and to that end nothing shall prevent our utmost efforts.

Our New York buying staff has planned an eventful and aggressive merchandising program for 1922 in which you and your friends may participate with unusual profit and satisfaction.

In the future as in the past, our stores will stand as a friend should stand, steadfastly a servant of the public.

J. C. PENNEY CO.

SUN BRIGHT Cleanser

3 CANS 25c

An ideal cleanser and polisher for every home use.

R. M. C. CROCHET COTTON

5c

In white and all colors, a buying opportunity, supply your needs now.

Ginghams

21c

Fine quality domestic zephyr ginghams, width 27 inches, plaids, checks and plain colors.

CHILDREN'S OUTING GOWNS

69c to 98c

Heavy weight, white and light striped outings generously cut and well made, sizes 4 to 14.

LADIES' OUTING GOWNS

98c

A splendid quality outing gown in white and light stripes, sizes 16 to 20.

FLANNELETTE Kimonas

\$1.49

Heavy weight flannelette in dark and light grounds. Flowered, plain and ribbon trimmed.