

YOU WILL WANT TO SEE THE SHOWING OF

# "Mina Taylor" DRESSES

We have the exclusive sale of the "Mina Taylor" Dresses for Women and Misses.

Mina Taylor dresses are dresses out of the ordinary. They are exceptionally good looking and made of gingham, suitable for afternoon wear, street wear and house wear.

Come in and see them.

## Hill's Dep't Store

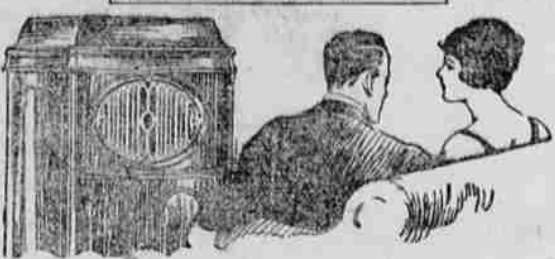
This monument, erected to the memory of Joseph Bradford Carr, in Oakwood Cemetery, New York, is a combination of classic and modern ideas in monument work.



Gen. Carr's Memorial, Troy, N.Y. — We have made a profound study of monument building, and an order placed in our hands is sure to receive faithful, intelligent execution.

We Will Gladly Furnish Estimates  
**Blue Mountain Marble & Granite Company.**  
1502 S. Ave., La Grande, Or.

### Brunswick



#### When You Both Love Music

What more delightful way to spend an evening than in listening to The Brunswick Play your favorite selections? That is, if you own a Brunswick. If you haven't one, come in today and learn how to get one easily.

First hear it play Brunswick vocal and instrumental records. Then we will explain the convenient payment plan which is so easily put in your home.  
**FEBRUARY RECORDS NOW ON SALE**  
**EASTERN OREGON MUSIC CO.**

## YARNS! YARNS! YARNS!

We carry a complete line of Fleishers Yarns and for our **Week-End Specials** we will sell  
Fleisher's Shefland Floss, 1 oz. Ball, each 20c.  
Fleisher's Germantown Zephyr, 1 oz. Ball, each 27c.  
Fleisher's Silver Glow, 1 oz. Ball, each 28c.  
Fleisher's Knitting Worsted, 2 oz. Ball, each 39c.  
Fleisher's Silkandwool, 2 oz. Ball, each 49c.

### ANDREW'S VARIETY STORE

## RESPONSE TO BE ON FRIDAY

### American Attitude on Genoa Conference To Be Made Known; No Indication of It's Nature.

(By Associated Press)  
WASHINGTON, Feb. 9.—American response to the invitation of the allied supreme council to be represented at the Genoa economic conference probably will be announced Friday, it was said at the White House.

No indication of the nature of the American government's response was given Tuesday, but the belief has been expressed in official circles that sending of a delegation actually representing the United States at Genoa as differentiated from unofficial observers might be dependent upon the scope of the proposed discussions.

Matters likely to be discussed at the Genoa conference were reviewed Tuesday night by the federal reserve board in its monthly bulletin for February in which it covered a broad field of European economic problems such as Genoa reparations, the existing fiscal affairs of the various nations, the gold standard and exchange stabilization.

A fundamental issue to be dealt with at Genoa, the board asserted, undoubtedly would be the restoration of the gold standard or some plan for the stabilization of exchange. No program for European currency reform, however, has any chance of success, the board contended, until some sort of an international agreement makes possible the balancing of budgets and the consequent cessation of inflation through the elimination of expenditures in excess of the ability of the governments to pay.

The United States, the board declared, has an interest in the introduction of some form of gold standard, because the abnormal concentration of gold in this country at present is "gravely dangerous" and considerations of "national interest alone are sufficient for gravely weighing proposals involving the return of some of the gold held by this country for use elsewhere."

"No proposals of any sort," the board asserted, "should however, be entertained until a far-reaching group of financial reforms have been secured from the countries that require aid. Otherwise the assistance would be detrimental to the extent that it would lead to the postponement of financial reforms which must be made preliminary to the rehabilitation of currency systems and the re-establishment of stabilized exchange relations."

## Income Tax Facts

A new and important provision in the revenue act of 1921 is that every person whose gross income for 1921 was \$5,000 or over shall file a return, regardless of the amount of net income. If a husband and wife living together have an aggregate gross income of \$5,000 or over, separate returns or a joint return may be filed.

Regardless of the amount of gross income, returns are required of every married person living with husband or wife whose net income for 1921 was \$2,000 or over, and of every single person, or married person not living with husband or wife, whose net income was \$1,000 or over. "Net income," upon which the tax is assessed, is "gross income" less certain specified deductions. Gross income "includes gains, profits, and income derived from salaries, wages, or compensation for personal services, of whatever kind and in whatever form paid, or from professions, vocations, trades, businesses, commerce, or sales, or dealings in property, whether real or personal, growing out of the ownership or use of or interest in such property; also from interest, rent, dividends, securities, or the transaction of any business carried on for gain or profit, or gains or profits and income derived from any source whatever."

Taxpayers may be divided into four general classes—the wage earner or salaried class, business, professional and agricultural. Any form of compensation for personal services rendered by the wage earner in income including salaries, wages, commissions, fees, pensions paid retired employees and tips. All must be included in gross income. If payment for personal services is made partly in cash and partly in board and lodging, a fair value must be placed on the room and meals, and the amount included as income.

The gross income of the usual business consists of the gross profits on sales, together with income from other sources. The return must show the gross sales, purchases, and cost of goods sold. To reflect net income correctly, inventories are necessary at the beginning and end of each taxable year.

The lawyer, doctor, architect, author, dentist, clergyman must include in his return of gross income all fees, salaries, and like compensation for professional services.

Exemption Allowed Clergymen. Certain items are specifically exempt from income tax. In addition to the items exempted by the revenue act of 1918, such as proceeds of life insurance policies, amounts received

through accident or health insurance, value of property acquired by gift or devise, interest on state and certain federal bonds, etc., the revenue act of 1921 provides that the rental value of a dwelling and its appurtenances furnished a minister of the gospel is exempt from income tax and need not be included in the return.

The exemption of \$5,500 formerly allowed persons in active military or naval service of the United States is repeated. Amounts received under the war-risk insurance and vocational rehabilitation acts or from war pensions of the United States are exempt, and need not be included in the return.

The farmer is required to report as gross income all receipts derived from the sale or exchange of farm products including crops and live stock whether produced on the farm or purchased and resold. Where farm produce is exchanged for groceries, merchandise, or other articles the fair market value of the articles received must be reported as income. A farmer who rents his farm on the crop-share basis must report such income for the year in which the crops are sold. Profit derived from the sale or rental of farm lands must be reported.

## MAILS COACHES AMATEUR TEAM

(By Associated Press)  
SAN FRANCISCO, Feb. 9.—Walter Mails, pitcher for the Cleveland Indians, this spring is coaching the baseball team of the Sacramento high school. Last spring Mails coached the St. Mary's college team of Oakland.

Mails says he has a winning outfit in the state capital and thinks his boys will be able to win from any other high school nine in California.

### FOOD HANDLERS NABBED

ST. LOUIS, Feb. 8.—In response to many complaints of the sale of spoiled food in this city, state food inspectors Tuesday began their campaign to arrest dealers found to be violating the pure food laws of the state.

### THUNDERCLAP

The Greatest Race Track Drama Ever Staged Starts Friday STAR

### BIG REWARD

(By Associated Press)  
SALT LAKE, Feb. 8.—Rewards offered for the arrest and conviction of the bandits who entered Charles A. Faus' home last Friday night when one of the bandits shot Faus as a result of which the latter died Monday now total \$4500, said to be the highest total offer ever made in the history of local police awards.

February 14th, last day to pay water rent without a penalty. 2-7-22  
Something new in Valentines at Newko Book & Stationery Co. 2-28-22

Use Observer Want Ads.



You remember Ben Franklin and his key. The lightning helped him invent electricity! A lucky strike for him!

## LUCKY STRIKE!

When we discovered the roasting process six years ago, it was a Lucky Strike for us.

Why? Because now millions of smokers prefer the special flavor of the Lucky Strike Cigarette — because

**It's Toasted\***  
\* which seals in the delicious Burley flavor  
And also because it's guaranteed by The American Tobacco Co.

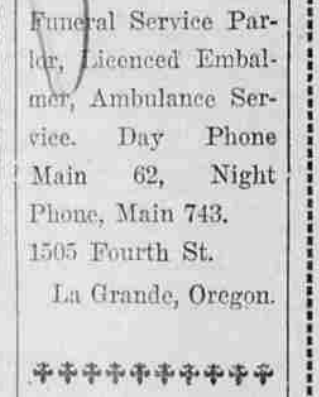
Don't miss "Thunderclap, Starts Friday at the Star." 62-7-22



MRS. D. W. AINEY  
Demonstrating at the J. G. SNODGRASS Grocery Feb. 8 and 9



Snodgrass and Zimmerman  
Funeral Service Parlor, Licensed Embalmer, Ambulance Service. Day Phone Main 62, Night Phone, Main 743. 1505 Fourth St. La Grande, Oregon.



### THRIFT SHOP OPEN.

The Red Cross Thrift Shop is open daily now in the New Foley Building, off the Adams Avenue entrance. Thursday will continue to be Thrift Day and on this day all who have donations for the shop are asked to have it ready to be delivered, that being the day collections are made. 12-15-1921

## TAXI

Call Main 44  
We make all calls promptly. You do not have to wait. We do all kinds of country driving. Reasonable Rates Careful Drivers  
**FORD & GEORGE**  
Main 44

## Runyan's

Sign Service  
Auto Painting—  
The modern kind that lasts  
A Guarantee With Every Stroke of the Brush and the Gasket is Good.  
**Runyan**  
By Hog's Garage

## RUSSIAN MAILS ARE IMPROVING

(By Associated Press)  
MOSCOW, Feb. 9.—The mail service of Russia is improving and now letters and money-orders sent to points within Russia are reasonably certain of delivery. Also letters from abroad are delivered.

Letters sent from the United States reach the person to whom they are addressed after a month or six weeks. The delay is due to the censorship. It is perfectly apparent that they have opened letters because they wish to know the contents. The letters are stamped and during the process the United States stamp and the postage of the flap come off.

After the censor has examined the contents and made any notes or copies of the contents the letter goes out for delivery. The delivery service is so good that a letter will follow the addressee about for weeks, from address to address, until he is found.



### Velvet Lotion

Aptly named, for it truly keeps the skin like velvet. For chapped, chafed, wind-roughed or sun-burned skin, this lotion is marvelously soothing and healing. Use it regularly on your face and hands.

35c bottles.

### L. & L. DRUG CO.

To the Drug Store First

## "A STITCH IN TIME

May Save Embarrassing Exposure!"

## AN INVESTIGATION

Of Our Prices Before You Buy

## WILL SURELY SAVE YOU MONEY

If you are going to build or repair anything from a dog house to a hotel—SEE US

## OREGON HARDWARE AND IMPLEMENT CO.



We make a specialty of the repair of fine watches, clocks and Jewelry. When you leave your work with us we return it to you with the guarantee that it is as good as when it left the factory that made the article.

We are prepared to repair and deliver work promptly and at a reasonable charge.

You have our guarantee back of every piece of work done in our establishment.

Our thirty years in business in this city proves that our business dealings have been satisfactory.

## J. H. Peare & Son

Established 1891 La Grande's Leading Jewelers and Optometrists