

New Arrivals of Spring

Merchandise

NOW ON DISPLAY

- NEW GINGHAMS
- NEW PERCALES
- NEW WASH GOODS
- NEW DRESSES
- NEW COATS
- NEW SHOES
- NEW OXFORDS

Your Inspection Invited

Hill's Dept. Store

Income Tax Facts

Items to Be Included.

Every taxpayer is required to include in his return of gross income the following items:

Interest received on notes and demand deposits in banks, including savings banks.

Cash dividend on stock. The Supreme Court decided in March, 1929, that stock dividends are not taxable. Profits from the sale of such stock, however, are taxable income for the year in which received. Only dividends paid out of earnings or profits accrued since March 1, 1913, are taxed.

Profits received from the sale of property, real, personal, or mixed. The basis for ascertaining gain derived from the sale or disposition of such property acquired after March 1, 1913, is cost. The basis for ascertaining the gain derived from the sale or other disposition of

such property acquired before Mar. 1, 1913, is book value cost, but—

If its fair market price or value as of March 1, 1913, was in excess of cost, the gain is the excess of the amount realized over such fair market price or value. For example, A purchased a house in 1910 for \$10,000; its fair market value on March 1, 1913, was \$15,000 and he sold in 1921 for \$20,000. The amount to be reported as gross income is the difference between \$20,000 and \$15,000, or \$5,000.

If the amount realized therefor is more than cost but not more than its fair market value as of March 1, 1913, no gain shall be included in gross income. For instance, if A, in the above example, had sold in 1921 for \$15,000, no taxable gain would have resulted.

If the amount realized therefor is less than cost but more than March 1, 1913, value, there is no gain. For example, if A purchased a house in 1910 for \$10,000 and its fair market value as of March 1, 1913, was \$8,000 and he sold in 1921 for \$9,000, no gain would have resulted.

Use Observer Want Ad.

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 records and instruments.

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

- Fleisher's Shetland 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

LA GRANDE TO PLAY HAINES

Game on Saturday Expected To Be Interesting; Opponents Have Not Been Defeated.

The La Grande high school basketball team will invade Haines Saturday with the purpose of defeating the strong, and as yet undefeated, Haines team.

Whether the locals can subdue their opponents is a matter of conjecture as the only comparative dope on their strength is the fact that they defeated Joseph on the Haines floor and La Grande won from the Josephites here.

Coach Ledell announces that his team is in better shape at present than ever before during this season and hopes to win. The same line-up will be used as in the past few games with Hough and Smith on the sidelines.

There are three undefeated teams left in Eastern Oregon—Haines, Enterprise, and Pendleton and La Grande expects this number to be reduced to two after Saturday's game.

Next week the blue and white will meet Enterprise here and the following week they play the remainder of the Pendleton series at Pendleton. Then the season will be closed with a return game with Haines at La Grande. While Coach Ledell is doubtful as to the results of the Pendleton games he expects his proteges to win the other two. The locals have been somewhat handicapped this year by the scarcity of old and experienced players and have had a hard row to hoe throughout the season.

WOMEN ARE MORE ADVANCED

Many Callings Such As Street Laborers and Plumbers Have No Feminine Workers in this State.

WASHINGTON, Feb. 9.—There are no women engaged as blacksmiths, electricians, street laborers, machinists, millwrights, toolmakers, painters or plumbers in Oregon, but those are the only occupations in which they fail to participate, according to a report of the 1920 census, announced by the census bureau today.

As examples of the advancement of women in callings unusual to their sex, it was shown that one is engaged as a carpenter, 25 as commercial travelers, one as a stationary engineer, 81 as steam railroad laborers, seven as lumbermen, raftsmen and wood choppers, and 22 as stock herders, drovers and feeders. Forty-four women are managers or superintendents of manufacturing establishments.

The total population of Oregon in 1920, 783,289, included 267,731 males and 54,492 females 10 years of age and more, who were reported as gainfully occupied, that is, working for salaries, wages, profits or other form of pecuniary compensation or its equivalent.

Of the males gainfully occupied 45,779, or 17.1 per cent, were farmers (including dairy farmers, fruit growers and gardeners) and 19,645, or 7.3 per cent, were farm laborers (either working out or on the home farms). The number of farmers represented an increase of 10.2 per cent as compared with 41,554 in 1910, but the farm laborers showed a decrease of 25.2 per cent from 26,269 in 1910. The number of females gainfully occupied included 1432 farmers as compared with 1480 in 1910, and 296 laborers as against 867 in 1910. The decrease in the number of farm laborers of both sexes was due in large part to the change in the census date from April 15 in 1910 to January 1 in 1920.

The remaining occupational classes for each of which at least 5000 persons of both sexes were reported in 1920, stated in the order of their numerical importance, are as follows: Retail dealers, 10,279 males and 619 females; salesmen and saleswomen, 7344 males and 3610 females; servants and waiters, 4372 males and 7281 females; lumbermen, raftsmen, and wood choppers, 10,287 males and 7 females; carpenters, 9635 males and 1 female; laborers in sawmills and planing mills, 8687 males and 136 females; clerks, except in stores, 5790 males and 2563 females; school teachers, 1091 males and 6353 females; general laborers, laborers employed as buildings and laborers for whom the line of work was not specified, 7175 males and 95 females; bookkeepers, cashiers and accountants, 3150 males and 3429 females; machinists, millwrights and toolmakers, 5340, all males.

The number engaged in certain important professions were as follows: Lawyers, judges and justices, 1300 men and 25 women; physicians and surgeons, 1129 men and 113 women; clergymen, 1088 men and 41 women; trained nurses, 48 men and 1348 women.

trained nurses, from 779 to 1348. The most marked decrease in any important occupational class for women appears for dressmakers and seamstresses, not including those employed in factories, whose numbers decreased from 3248 in 1910 to 1899 in 1920.

RUSSIANS EAT CATS AND DOGS

(By Associated Press)

KAZAN, on the Volga, Feb. 10.—The famine in the Spassky canton of this province has caused some of the people to resort to the eating of cats, dogs, and the flesh of frozen or starved horses and cattle.

While yet the exception, the plight of the Hamidulline family in the village of Tigulbaeff shows what the winter may bring to the whole village. The father and head of the family died in the spring of starvation. Then his wife and two sons, 19 and 18 years old, took to the fields and ate the remains of starved cattle.

Then they killed and ate the house cat. As they found they live on such food, they ate several dozen cats in the village and, when this supply was exhausted, wandered away.

Their whereabouts are no longer known to the other villagers, who still each have a few handfuls of acorns and potatoes.

The village council of Sela has certified to I. W. Warren, the American Relief district superintendent, that Gregory Ivanoff fed his family on dog meat until his wife and two children died.

Cases are officially reported in which the people ate worse food than cats and dogs.

The population of this canton in 1920 was 236,596 persons. Now it is estimated at 184,115. The difference is accounted for by 20,000 deaths and 30,000 who fled. The entire crop is given at about 8,000,000 pounds or about one-tenth of a pound of bread per day for each person.

Black bread is 10,000 rubles a pound. The price of a pound of a mixture of acorns, bark, leaves and pigweed, used as bread, is one-third that of a pound of black bread. Pigweed sells for 2,000 rubles a pound.

Many intestinal illnesses have been caused by eating such food, until it is estimated that 50 to 70 percent of the population is suffering from scurvy, dropsy and general exhaustion. The people have sold off their personal and real estate in order to buy food.

The various relief organizations, including the American, are daily distributing, through kitchens, some 20,000 rations.

Chamberlain's Tablets for Indigestion and Constipation.

"The nicest and pleasantest medicine I have used for indigestion and constipation is Chamberlain's Tablets," writes Melan F. Orsair, Middle Grove, N. Y. They work like a charm and do not gripe or leave any unpleasant effect.

MESSAGE SENT TO AMERICA

Pope Sends His First Blessings to the American People Through Cardinal O'Connell.

(By Associated Press)

ROME, Feb. 10.—Pope Pius XI Wednesday gave Cardinal O'Connell of Boston the following message to be sent through the Associated Press to the American people.

"Tell the American people I send them sincere and affectionate blessings and that I shall always have at heart their prosperity and welfare. I beg your Eminence to let the United States know that all my life I have felt the most sincere admiration for that young and vigorous nation.

"I have read very much about America and have often wished to be able to see that marvelous country. But now, of course, that can never happen. But still I am consoled to think that I can welcome Americans to Rome.

"I was happy to see your peace loving country take the first step toward amelioration of this monstrous evil of armament," the pontiff said. "Like my illustrious and lamented predecessor I have unbounded admiration for the energy and charity and the great heart of your people."

Then, laying his hand on the American cardinal's shoulder, he added slowly: "You Americans are young in years, but old in wisdom, worldly prudence and foresight. Your innate qualities of fairness, justice and peace, your great moral and spiritual stability and your infinite riches make you the hope and anchor-sheet of the world."

HIGH COST OF NEWSPAPERS

(By Associated Press)

MOSCOW, Feb. 10.—Russian newspapers now, for the first time in years, selling daily papers in the streets of Moscow merely exchange a bundle of papers for an armful of rubles. Street sales of daily newspapers are now permitted in all Russian cities, according to Russian correspondents of Stockholm papers.

The Moscow Ivestia, formerly given free of cost by the Soviet government used in hydraulic works, harbor to Soviet officials, was put on sale at improvements, dredging channels.

Safe Milk for INFANTS and INVALIDS

ASK FOR Horlick's the Original Avoid Imitations and Substitutes.

For Infants, Invalids and Growing Children Rich milk, malted grain extract in Powder. The Original Food-Drink For All Ages No Cooking—Nourishing—Digestible.

2,000 rubles a copy. A boy who sold 50 of them would be loaded down with 100,000 rubles in Bolshevik currency. The first day's sale of a Moscow daily in that city amounted to 10,000 copies at 2,000 rubles per copy, or a total of 20,000,000 rubles, but on the second day the sales fell off, and in about a week, only some 6,000 copies of daily papers were being sold.

The monthly subscription price of daily newspapers in Moscow is 40,000 rubles, and 45,000 in the adjoining rural districts. Only billionaires in the modern Russian sense of the word can afford a daily paper, but, of course, there are a good many billionaires in Russia these days.

EXCHANGE IS RISING AGAIN

(By Associated Press)

NEW YORK, Feb. 10.—Exchange on London made still another high record in Wednesday's dealings, demand bills advancing 1/2 cent to \$4.25 5-8, only 51 cents under its par or pre-war value.

French and other European exchanges made proportionate gains in the early dealings.

JAP ADMIRAL PASSES AWAY

(By Associated Press)

TOKIO, Feb. 10.—Count Admiral Sukenori Kabayama, a member of the Japanese privy council and former minister of war, died at his home here Wednesday at the age of 85 years. He had been suffering with cancer for some time.

ITALY TO AID UNEMPLOYED

(By Associated Press)

ROME, Jan. 22.—The financial depression has increased unemployment in Italy. To relieve the situation, the Italian government has allotted 268,000 lire, equivalent at par to \$53,000, for public works. This is an addition to relief works undertaken by local government bodies.

The government fund will be free of cost by the Soviet government used in hydraulic works, harbor to Soviet officials, was put on sale at improvements, dredging channels.

STAR THEATRE

"THUNDERCLAP"

THE GREATEST RACE TRACK DRAMA EVER STAGED

3 DAYS—Starting TODAY

A Terrific Punch in Every Scene, Thrills Follow Thrills

A Wonderful Cast—Including Mary Carr, famous mother of "Over the Hill."

"Half the Lies They Tell About the Irish Are Not so"

If You Want the Right Dope on

BUILDERS' HARDWARE, GENERAL HARDWARE

MACHINERY WASHING MACHINES

HARNESSES RANGES

PAINTS, OILS, VARNISHES

See Us

OREGON HARDWARE AND IMPLEMENT CO.

cost protection works and similar enterprises. The last official figures showed 452,508 unemployed and 45,626 on part time in Italy in November last.

Something new in Valentines at Newlin Book & Stationery Co. 1-23-14



Mrs. D. W. Ainey will be at the SANITARY GROCERY 306 4th St. Feb. 10 and at the OLD TOWN STORE, Corner of Third and C, Feb. 11.

Snodgrass and Zimmerman

Funeral Service Parlor, Licensed Embalmer, Ambulance Service. Day Phone Main 02, 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. 12-16-14p

TAXI

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We make all calls promptly. You do not have to wait. We do all kinds of country driving. Reasonable Rates. Careful Drivers.

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The modern kind that lasts

A Guarantee With Every Stroke of the Brush and the Guarantee is Good.

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