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Income Tax Facts

No. 5. The term "earned income" in computing which the taxpayer is allowed on all net income up to \$3,000 and not exceeding \$10,000 a credit of 25 per cent of the amount of tax is defined by income tax regulations as "wages, salaries, professional fees and other amounts received for personal services actually rendered." However, there are thousands of cases of taxpayers engaged in a trade or business in which both personal services and capital are material income producing factors. In such cases it is provided that "a reasonable allowance in compensation for personal services shall be considered as earned income." It is further provided that the total amount treated as earned income from a trade or business shall not exceed 25 per cent of the taxpayer's share of the net profits of such trade or business. A "reasonable allowance for personal services" in general is interpreted by regulations to mean "only such amount as would ordinarily be paid for like services by like enterprises in like circumstances."

The return for 1924 received for "earned income" is defined as that part of the gross income which is properly allocable to or chargeable against earned income and which are allowable from gross income in computing net income. Notable among such deductions are business expenses. Frequently taxpayers receiving a salary may be compelled to use a portion in payment of transportation, advertising or other expenses. Such items, which are necessary expenses in the conduct of a business, are properly chargeable against earned income. The term "earned net income" on which the credit is computed, means the excess of the amount of earned income over the sum of the earned income deductions. Thus a man who in 1924 received a salary of \$5,000 of which he paid \$150 for necessary expenses in connection with the business computes his tax on earned net income of \$4,850, from which, of course, should be deducted his personal exemptions—\$2,500 for a married person, \$1,000 for a single person, plus \$400 for each dependent—in ascertaining earned income credit.

CHAMBER RE-ELECTS OFFICERS NORTH BEND, Ore. — At a meeting of the 29 directors of the local chamber of commerce the entire set of officers was re-elected, as follows: Peter Loggie, president; Henry Kern, vice president; John Mullen, treasurer, and Dr. J. T. Snyder, secretary-manager. The chamber has enjoyed the best year in its history. The budget for 1925 is the highest ever attempted, but since the organization was \$400 in debt at the beginning of last year and had \$200 in the bank this year after all bills and debts were paid the new budget of \$500 will not exceed the amount raised in 1924.

O. A. C. Scholarship Awarded. CORVALLIS, Ore. — A scholarship to the Oregon Agricultural college has been given by the Union Pacific company to Russell McKenney of Imbler. McKenney, a high school student, was considered the most deserving member of the boys and girls' clubs of Union county. The scholarship will amount to \$75 which may be applied on a regular or short course at the college.

PILES CURED WITHOUT SURGERY MY METHOD of treating Piles, recognized as so successful, is non-surgical. No inconveniences, embarrassments or confinement during treatments. One may come and go about his duties as usual. Relief is apparent from the very first, and I positively GUARANTEE to cure any case of Piles or refund the patient's fee.

If you will write to me I will send you my FREE Book on Piles and other Rectal and Colon Disorders. CHAS. J. DEAN, M.D., Inc. PORTLAND OFFICES: SEATTLE OFFICES: 5TH AND MAIN STS. 5TH AND BINE STS.

Second Tilden, Say Experts



A second Bill Tilden of what the experts say about Horace Orser, recently crowned junior indoor tennis champion. Orser started playing at 7, under the direction of his father, an ace, he reminds one of Tilden, lacking, of course, the finesse of the champion.

SPORT NEWS

HUSKIES LEAD COAST CAGERS AT WEEK END

Oregon Aggies to Meet Washington State at Pullman This Evening.

Table with columns: Conference Standings, Northern Section, Northwest Conference Standings. Lists teams like Washington, Oregon, and their records.

PORTLAND, Ore. (Special). — By the end of this week all teams in the northern section of the Pacific coast basketball conference except Oregon will have been seen in action. Washington and the Oregon Aggies opened their season Saturday at Seattle, the Huskies winning, 32 to 17. The result was a complete surprise and disappointment to the many Aggie admirers who had hoped the Oregon team would come through with a victory.

Washington State and Montana also played Saturday, with the Gonzags taking the long end of a 28 to 17 score, but as Montana does not play two games with each team in the conference, its results are not tabulated in the win and loss column of its opponents, although Montana's own standing is tabulated.

This week's play will bring together the Oregon Aggies and Washington State at Pullman, Tuesday; the Aggies and Idaho at Moscow, Thursday; and Idaho and Montana at Missoula, Saturday. Oregon will play its first conference game a week from Thursday, with Montana as its opponent. The contest will be in Eugene.

Walla Walla Friday night. Oregon plays Thursday. Oregon's first game is against Multnomah club at Portland, Thursday night. It plays Pacific at Forest Grove Friday night, and Walla Walla at Salem Saturday night. Following are the season's scores of Pacific coast and northwest conference teams to date:

Table with columns: Oregon Aggies, Washington, Walla Walla, Gonzaga, Whitman, etc. Lists scores for various teams.

Expert on Skis. The women are taking to skiing in great numbers, the thrill of the sport appealing to them. Here we have Beatrice Loughran, snapped at Lake Placid, N. Y., Spokane tonight, and in addition warming up prior to giving an ex- to the games at Pullman and Lubbock. Kindly note that Miss Moscow will meet Whitman at Loughran is dressed for the part.



TIGERS WILL JOURNEY UP BRANCHLINE

The annual basketball barnstorming tour invading the branch line territory will be made by the La Grande quintet this week end. Three games are scheduled: Walla Walla, Thursday evening; Joseph, Friday; and Enterprise for the final game Saturday night.

Trained for Revenge. The trip this week will be made with the express purpose of evening up things. The La Grande team is primed for action and has had the ripening experience of four games with improvement noticeable in each. Although not making any definite statements the general feeling among the members of the squad and the coach is that La Grande can take the measure of Walla Walla and Joseph this week.

Rockne Refuses Offer By Southern California. LOS ANGELES (AP). — Knute Rockne of Notre Dame will not accept the position of head football coach for the University of Southern California. It was announced here Monday.

BOXING

DUNDEE FACING STRONG PENALTY

NEW YORK (By the Associated Press). — Johnnie Dundee may face disciplinary action in this country at the hands of the New York state athletic commission as a result of his hasty departure from Paris without fulfilling a contract to fight Fred Brodwin, lightweight of France. This was indicated Monday by George E. Bower, chairman of the New York commission, who decided in the absence of officials to predict what action might be taken but said his organization would act promptly on any resolution made to it by the French federation.

McNally Returns. Mike McNally, former Yankee substitute infielder, was obtained in a deal with the Boston Red Sox in which third baseman Prothro was sent to Boston. Spencer Adams, a Pacific Coast league shortstop, also was bought. These two, with Judge Harris, Peckinpaugh, Huggs and

You Poor Kid, Why Are You So Skinny? Don't your mother know that Cod Liver Oil will put pounds of good healthy flesh on your bones in just a few weeks? Tell her every druggist has it in sugar-coated tablet form now so that you won't have to take the nasty, fishy-tasting oil that is apt to upset your delicate stomach.

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To Pacific



Rear Admiral H. J. Ziegenfuss has been assigned to command Battle-ship Division No. 3 in the Pacific. He formerly was commander at the Norfolk Navy Yard.

GRIFFITH PICKS MANY VETERANS

WASHINGTON (By the Associated Press). — With the cry in other cities for young blood, Clark Griffith, broad president of a world's championship baseball club, anxious to hold his team at the top, has thrown all precedent to the winds and injected into his lineup a sprinkling of tried veterans for the 1925 campaign.

Manager Stanley Harris will take to Tampa for spring training a pitching staff whose mainstays have been for years familiar figures on major league teams. In addition to Walter Johnson, who now is expected to join the team as a result of his failure to buy a Pacific coast franchise, the mound crew will include George Magridge and Tom Zachary, last year's southern hurlers; Dutch Reuther, obtained from Brooklyn; Stanley Coveleski, bought from Cleveland; Veau Greik, the veteran from Seattle; and Harry, brilliant relief hurler last year; Curley Ogden, Joe Martina, Paul Zahminger, Benson Brillheart, Allan Rossell, another relief pitcher; Kelly, a recruit from Memphis; James McNamara, obtained from Wichita, Kan., at a fancy price, and several other youngsters.

The club, according to Griffith, has been greatly bolstered in reserve strength. Weakness in this respect almost led to the world's series for the team and immediately after the championship they began efforts to build up a machine which would run more smoothly in the face of injuries.

After coming through that series with a club handicapped by weakness, Manager Harris feels confident that he will duplicate his suc-

Sport Gossip

(By the Associated Press) Jack Remahl, Canadian heavyweight, will meet Joe Stoeszel in a 16-round bout in New York Thursday. Ed (Doc) Garvey, former Notre Dame football tackle, faces Dan Bright for six rounds Tuesday.

The national indoor tennis championships will be played on the Seventh regiment armory courts March 25, the late date being necessary if the country's best players are to participate. Vincent Richards, winner of the three-year trophy by his victory in 1924, will be playing in the Florida tournaments up to that time. A new trophy will be offered at the coming championships.

The storm that has shattered world track and railroad traveling records in the past 16 days has abated—Quavo Nural is resting. Records are safe for three days more. He will not race again until Wednesday night. This is the result of American four so far:

Table with columns: Distance, Time, Name. Lists records for 1500m, One mile, 1000m, 1/2 mile, 2000m, 1/4 mile, 1/2 mile, 2000m.

Shirley, will make up the infield stubbles.

In the outfield, Elce, Goslin, McNeely, Matthews, Carpio, leading Southern association last season, Liebold and Rhinehart, a South Atlantic league recruit, are available. Elce and Goslin will have no trouble holding their jobs, but McNeely is expected to have a hot fight, despite his great work of last season and his \$50,000 hit that won the last game of the world's series. Carpio is expected to furnish keen competition for a regular place in the line-up.

Harris will take the veterans of his club first to Hot Springs, as he did last year. This plan, he believes, permitted the club to enter the season in better condition than for several years. It also brought the veterans up to an even standing with the younger men in this respect.

To Train at Tampa. President Griffith has given no indication of a desire to change the Tampa training quarters. The Tampa club of the Florida state league has been able to put teams in the field for practice with the Nationals in past years and the plan has worked well for both clubs.

John McGraw's New York Giants will furnish a good part of the opposition for the Nationals on the spring training jaunt northward, the two teams resuming hostilities where they left off in the world series.

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JANUARY SALE A DOLLAR SAVED IS A DOLLAR MADE. Our Windows tell the story. "The Old Reliable Men's Store." Ash Bros.

Walla Walla Tossers Conquer Pendleton. WALLA WALLA (Special). — Wa-Wa basketball players last Saturday night did the unexpected when they stopped the Pendleton Ducks 41 to 25 in one of the fastest games seen this year.

Hall's Catarrh Medicine. Both local and internal, and has been successful in the treatment of Catarrh for over forty years. Sold by all druggists. F. J. CHENEY & CO., Toledo, Ohio.

Active Glands Gave Napoleon Fighting Force. According to Berman, a noted scientist, who has analyzed the action of the glands, Napoleon, one of the greatest fighters of all history, owed his courage and fighting force to large and extremely active adrenal glands.

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