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SPORT NEWS

DAN B. JOHNSON ACCUSES LANDIS Breaks Silence Kept Since September Concerning Cobb, Speaker

after he had read the summons sent out by Landis. The commissioner said a newspaper had printed an interview with a leader in baseball and that he was calling a meeting to get all the facts in the Cobb and Speaker case.

CHICAGO, Jan. 17 (AP)—The Chicago Tribune today said that Dan Johnson, president of the American League, openly charged that baseball commissioner Landis was responsible for turning the reputation of Tri Speaker and Ty Cobb.

Johnson, the Tribune said, declared he had accepted "the implied challenge" of Commissioner Landis to have all the facts in the Cobb-Speaker baseball drama and would take the stand next Monday at the special American League meeting called by the baseball head.

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GOLFING TREAT OF WINTER



Here are Walter Hagen and George Duncan of England, two of the greatest golfers in the game. They are to meet shortly in a 72-hole match in Florida.

New Basketball Court At Eugene Finest in West

UNIVERSITY OF OREGON, Eugene, Jan. 17 (Special)—The first coast conference game in the new McArthur basketball court will be played against University of Idaho Jan. 22.

The court is the largest in the west. It is 231 feet long and 133 feet wide. The playing floor is 120 feet long and 112 feet wide.

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FILM COMEDIAN IMPROVED TODAY

Charles Chaplin, However, to Be Confined to Bed for 12 More Days

LOS ANGELES, Jan. 17 (AP)—The United States government stepped into the Charles Chaplin-Lita Grey divorce and financial battle by laying claim to \$1,073,721.47 in liens on income tax covering a period of seven years.

NEW YORK, Jan. 17 (AP)—Charles Chaplin, suffering from a nervous breakdown here, was somewhat improved today but was still considered a sick man.

He had fully recovered from a nose bleed which resulted from a fall out of bed Saturday night at the home of his attorney, Nathan Burkan, but Dr. Gustav Tleck, an attending neuro specialist, said he would be kept in bed for at least 12 days.

"He is still highly unstrung," said Dr. Tleck. "His mental and physical condition are both affected by his breakdown, caused by the worries due to his domestic troubles."

No visitors were permitted the doctor added. A male nurse was in attendance Saturday night but had stepped from the room a moment when the comedian took his unceremonious tumble.

Indications today were that Chaplin would not return to the Pacific coast until his presence was required to answer his wife's suit for divorce.

Mr. and Mrs. Frank Wilson, of Baker, were Sunday visitors at Union at the home of his parents, Mr. and Mrs. B. F. Wilson.

Home Hildwell, of North Powder, was a Union visitor Friday afternoon.

O. M. Heacock, of La Grande, was at Union on business Friday afternoon.

Mr. and Mrs. Virgil Hogg are the proud parents of an eight-

pound son born to them Sunday, Jan. 9.

Mrs. Myrtle Cline and Miss Lola Wulf were La Grande visitors Wednesday.

Bert Knight returned home Wednesday from Portland, where he went Saturday with a carload of fat hogs.

G. G. Stackland, of Cove, was a Union visitor Thursday.

Mrs. L. E. Anderson and Mrs. Prilliman, of Cove, were Thursday guests at the home of their sister, Mrs. S. E. Miller, here.

Misses Marie Smith, Susan Chadwick and Carrie Skiff and Murray Jensen, accompanied by J. W. Baxter, left Thursday for Eugene to attend the state school conference.

Mrs. Shell Moore, sister of John Wortman, returned Sunday to her home at Wallawa after being at Union for a few days called by the death of Mrs. Wortman.

George Dufur, of Woodland, Wash., and John Dufur, of Mellin, Wis., who have been at Union for the past week called by the death of their sister, Mrs. John Wortman, left Monday afternoon for Woodland, Wash.

Gorilla Man Is Held By Police In Petersburg

PETERSBURG, Ind., Jan. 17 (AP)—Has the notorious "gorilla man," strangler of 15 women, finally been captured?

Petersburg officers think he has. In that belief they have asked officers in California, Oregon and Missouri cities where the "gorilla" operated if the description of a man under arrest here conforms to descriptions in those cities of the gorilla.

The suspect, who gave his name as Peter Ojers, was arrested when a woman complained he walked into their homes demanding food. He indicated he could not speak English and what little knowledge has been gained from him has come through the aid of an Italian interpreter.

Ojers was described as either an Italian or Greek, 25 to 40 years old, five feet eight and one-half inches tall, stooped, with heavy shoulders, black hair, squinty eyes,

of heavy built and weighing about 175 pounds. Ojers, believed to have been making his way from St. Louis to Louisville, was shabbily dressed and wore a long gray overcoat, such as named in a broadcast description.

Eight women recently strangled in California, three in Oregon and three in Missouri, all were believed to have died at the hands of the "gorilla man."

Ojers was held on a vagrancy charge pending further identification.

ALBANY, N. Y. — Master hatters here are feeling optimistic. In state convention they were informed that whiskers and moustaches would not be a la mode in the 17, S. A., notwithstanding increasing popularity in England.

CROUP Spasmodic Croup is frequently relieved by one application of VICKS VAPORUB Over 17 Million Jars Used Yearly

HUSKIES WIN

SEATTLE, Jan. 17 (AP)—The University of Washington in its last non-conference game of the season kept the ball away from the Gonzaga hoopers here Saturday night and won 28 to 18.

The Huskies got off to a flying start and were never headed. At half period the score stood 20 to 5. Earle Jewell ran up 22 of Washington's points while Herb Hoppeford, gained 4 touchdowns to be high point man for the Bulldogs.

ing the crowds. After all the 10,000 seats are installed, a capacity crowd may leave in less than six minutes in case of fire.

Spuds Did It

Potatoes are the secret of a long life, according to Mrs. Edith Womser of Cleveland, who has just passed her 105th birthday. "Eat lots of spuds and live long," she says.

There are many notable features about the new court, which make it stand out as the finest west of the Mississippi. It is so built that every seat in it has a perfect sight line of the whole floor. That is the reason the building is so big and high.

It is covered by a new type of roof of Belgian pattern, called Lamella. The roof is 30 feet above the floor. The lighting system is made up of 68 500-watt lamps in which are glass reflectors behind diffusing glass over the playing floor. The focus of the reflectors is variable, thus eliminating the customary blinding glare.

The entrances are so arranged as to give great freedom in hand-

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The Greatest Dramatic Sensation of All Time! HENRY DUFFY By arrangement with SAM H. HARRIS PRESENTS RAIN WITH ISABEL WITHERS Play Founded on W. Somerset Maugham's Story

When You Miss Your Observer Call Main 24 And a copy will be delivered at once free of charge. For change of address, please do not notify carrier boy only—call the office direct, giving old and new residence, and you will avoid errors in service. The Evening Observer Main 37

Pirates P IT LOOKS AS IF IT ALMOST MIGHT BE safe to cross the street in a suit like this. The player is Watters, of the Pittsburgh (Pa.) Hockey Club.

Rangy Center Here is one of the tallest centers in Big Ten basketball. Elmer Tenhopen of the Wisconsin varsity. He is 6 feet 4 1/2 inches tall and hails from Cleveland.

YOUR INCOME TAX

INCOME TAX IN A NUTSHELL WHO? Single persons who had net income of \$1,500 or more or gross income of \$2,000 or more, and married couples who had net income of \$3,500 or more or gross income of \$5,000 or more must file returns.

WHEN? The filing period ends March 15, 1927.

WHERE? Collector of internal revenue for the district in which the person lives or has his principal place of business.

HOW? Instructions on Forms 1024A and 1040; also the law and regulations.

WHAT? One and one-half per cent normal tax on the first \$4,000 in excess of the personal exemptions and credits. Three per cent normal tax on the next \$4,000. Five per cent normal tax on the balance of net income. Surplus on net income in excess of \$10,000.

YOUR INCOME TAX No. 1

Thousands of letters have reached the Bureau of Internal Revenue relative to changes in tax legislation. Taxpayers desire to know the benefits to which they are entitled under the revenue act of 1926 by way of increased exemptions, lower rates, the credit of 25 per cent of the tax on earned net income, and the allowable deductions for business expenses, losses, bad debts, contributions, etc.

The purpose of the Bureau of Internal Revenue is to answer these questions in a series of newspaper statements, based on the revenue act of 1926 and the latest regulations relating to the income tax.

Income-tax returns are required of every single person whose net income for the taxable year 1926 was \$1,500 or more; every married person, living with his husband or wife, whose net income was \$3,500 or more, and every person, single or married, whose gross income was \$5,000 or more, regardless of net income.

If the combined net income of husband and wife was \$2,500 or more, or their combined gross income was \$3,500 or more, the income of each must be reported on a single joint return or on separate returns showing the income of each. If a wife does not file a separate return or join with her husband in a joint return, the husband is required to include in his return all income received by the wife in payment of wages or salary, or from the sale of products of her labor. In the returns of married persons must be included also the income of dependent minor children.

Divorced and married persons separated by mutual consent are classed as single persons for the purpose of the income tax laws.

Gross income, as defined by treasury regulations, "includes, in general, compensation for personal and professional services, profits from sales of and dealings in property, interest, rent, dividends and gains, profits, and income derived from any sources whatever, unless exempt from tax by law."

Net income, upon which the tax is assessed, is gross income less certain specified deduction for business expenses, losses, bad debts, taxes, contributions, etc.

The return for the calendar year 1926 must be filed with the collector of internal revenue for the district in which the taxpayer has his legal residence or principal place of business, on or before March 15, 1927. The tax 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, 1927.