

REBUKE IS CAUSE OF LANSING RESIGNATION

Wilson Accuses Secretary of State of Usurping Powers of President.

Washington.—Robert Lansing ended his career as secretary of state after President Wilson had accused him of usurping the powers of president by calling meetings of the cabinet during the president's illness.

Mr. Lansing denied that he had sought or intended to usurp the presidential authority. He added, however, that he believed then and still believed that the cabinet conferences were "for the best interests of the republic," that they were "proper and necessary," because of the president's condition and that he would have been derelict in his duty if he had failed to act as he did.

Although Wilson's announced reason for accepting Lansing's resignation was that the secretary had called and presided over cabinet meetings without authorization of the president, prolonged friction over conduct of foreign affairs led up to the final clash, according to the correspondence between Wilson and Lansing, made public.

The differences between Lansing and the president are said to date back to the time when the two were in Paris as peace commissioners.

Wilson went to Europe with a well-defined policy which he wished carried out. But the peace parleys were only a few weeks old when stories began to reach this country that Lansing differed with his chief on important points.

Lansing began calling cabinet meetings soon after the president was taken ill and it was generally assumed the cabinet was handling affairs with the knowledge of the president. Several days ago it was learned Lansing had called off further meetings at the request of the White House.

Then followed publication of letters showing the depth of feeling that had grown up between Wilson and Lansing.

CHINA REFUSES TO TREAT WITH JAPAN

Washington.—China is determined to submit the Shantung question to the league of nations for settlement, and will not consent to enter into direct negotiations with Japan regarding the permanent status of former German holdings in that province. Advice to this effect has been received here by authorities in close touch with developments in the far east, more especially Shantung.

The Japanese government has announced its willingness to proceed with negotiations looking to the return of Shantung to China, as provided in the Versailles treaty. For the last two months Japan has from time to time approached the Pekin government with a view to opening negotiations.

China so far has shown no disposition to begin the discussion, and the government is said to be strongly supported by Chinese popular opinion.

PREPARE TO RETURN DEAD

Men Named to Return Americans Buried in France.

Washington.—Definite steps looking toward the return of America's soldier dead from France were taken when Secretary Baker appointed Colonel Henry Rethers, head of the graves registration service in Europe, and Colonel Bentley Mott, military attaché at Paris, as American members of the Franco-American commission, which will have charge of the work.

The appointments were made in accordance with an agreement with the French government, concluded in August, 1918, providing for the creation of the commission immediately after the repatriation of all American troops in France.

The French government in the opinion of state and war department officials will be bound by the agreement to permit the return of the bodies buried in France, although up to this, disinterment in the battle zone has been refused.

Allies Ask Internment of Kaiser.

The Hague.—The latest allied note to Holland with regard to extradition of the former German emperor reverses the original demand for his surrender and only asks his internment, with the suggestion that the former monarch be sent, perhaps, to one of the Dutch islands in the East Indies, it became known here.

Hog Island Yards Sold.

Washington.—An agreement with the American International Shipbuilding company was reached by the United States shipping board by which the board takes title to the land of the Hog Island shipyard at Philadelphia. Approximately \$4,000,000 is involved, Chairman Payne said.

OREGON NEWS NOTES OF GENERAL INTEREST

Principal Events of the Week Briefly Sketched for Information of Our Readers.

The Anti-Compulsory Vaccination league has been formed at The Dalles. A new 100 room hotel is projected at The Dalles if sufficient inducement is assured by local capital.

All wooden bridges in the city of Salem are to be painted white in furtherance of the civic pride movement.

The convention of the Eastern Oregon Christian Endeavor society was held in the Christian church at Pendleton.

Senator McNary has introduced a bill in the senate to throw open the Klamath Indian reservation to settlement.

Roseburg will vote in May on a proposition to issue between \$300,000 and \$500,000 bonds for a municipal light plant.

Mrs. Margaret Monteith, who has resided in Albany continuously for 68 years, has celebrated her ninety-first birthday.

The \$6500 deficit of former Sheriff Gellatly of Benton county has been made good to the county by two of his brothers.

The Veterans Lane County council has been organized at Eugene. It will consist of representatives of all patriotic bodies.

The annual convention of the Oregon Retail Merchants association convened in Astoria Monday for a three days' session.

With a large exhibit and attendance, Albany's second annual automobile, truck and tractor show was held Friday and Saturday.

Trustees of the Klamath Falls Presbyterian church have placed an order for a pipe organ to cost \$4000 to be installed in August.

N. Michels, recently discharged from the eastern Oregon state hospital, was killed when he threw himself in front of a train near Echo.

Voters of Eugene will ballot in May on a proposal to expend \$22,000 for the purchase of an aviation field as a base for the forest patrol.

Clyde Beckett, a native Oregonian and 55 years a resident of Polk county, died at his home in Salem following an attack of influenza.

An adult man cannot adopt another adult man in Oregon, according to a decision of Attorney General Brown, in response to an inquiry.

E. L. Smith of Hood River, an 82-year-old pioneer, is the last survivor of the republican convention of 1860, which nominated Lincoln for president.

Scottish Rite Masons at Baker are preparing for a local reunion the latter part of April, at which all degrees up to and including the 32d will be conferred.

Charles H. Haddix, deputy collector of customs at Astoria, was accidentally killed while he was replacing the underpinning of the house at his ranch at Fernhill.

Squirrels have become such a nuisance in the Clatsop section of Clackamas county that the farmers have appointed Albert Gasler to distribute poison grain.

Ankeny grange of Jefferson has adopted resolutions lauding Governor Olcott for vetoing a large number of bills passed at the extra session of the legislature.

A movement has been started in Albany to raise \$50,000 for the construction of a community center as a memorial to the returned soldiers of Linn county.

Broccoli in Douglas county is heading up well, but the cold nights are holding it back enough so that the heads will be of large size and of excellent quality.

J. A. Churchill, state superintendent of public instruction, left Salem Saturday for Chicago to attend the annual convention of the national society for vocational education.

It has been decided at Salem to install warning signals at the railroad crossing at the intersection of Capitol and Union streets where several accidents have recently occurred.

Definite steps have been taken by Lane county Post No. 3, American Legion, Eugene, to place before the voters of Lane county the proposition to build a soldiers' memorial to cost \$20,000.

There were three fatalities due to accidents in Oregon during the week ending February 12, according to a report prepared by the industrial accident commission. The victims were: John O. Foster, logger, Coquille; Henry Sylvia, logger, Sequim, Wash.; and Fred Withrow, sawyer, Linton.

The secretary of the interior has rejected the appeal of Dr. J. F. Reddy of Medford, which was taken from a decision of the war mineral relief commission awarding Dr. Reddy approximately \$86,000 for his efforts to supply the government with chrome from a Siskiyou county, California, property, during the war.

A county-wide community and trade week is to be fostered by The Dalles business men.

The forest service has sold 7,000,000 feet of timber in Lane county above Oakridge at \$1.75 per thousand for Douglas fir, incense cedar and red cedar and 50 cents for hemlock and other timber.

The Astoria Port commission and county court will cooperate in the construction of a road from the southern end of Eleventh street along the beach to a connection with the Nehalem road at Williamsport.

The entire Houghton building at The Dalles has been leased by persons interested in the establishment of a new bank for The Dalles and it is probable the institution will be in operation by May 1.

Plans for a public auditorium for The Dalles received definite impetus when the chamber of commerce directors voted unanimously to place the question before the voters at the next city election, May 18.

W. A. Wiest, for the past three years deputy clerk of the Oregon supreme court, has resigned and will leave March 1 for Klamath Falls where he will associate himself with C. F. Stone in the practice of law.

Carl Shoemaker, state fish and game warden, is urging remedial legislation to keep Oregon streams stocked with fish. He predicts that in the near future it will be necessary for every county to have a hatchery.

Members of the La Grande Ad club are congratulating themselves on being able to increase the population of the city to 6500 through a cleanup committee, which gathers up those missed by the census enumerators.

About 25 community meetings will be held in Linn county in the next few weeks, at which farm bureau work for the remainder of this year will be planned. S. V. Smith, county agricultural agent, is arranging the meeting.

Of the 73,516 voters in Multnomah county who have registered to date, 52,149 have registered as Republicans and 17,331 have registered as Democrats. The Socialist, Prohibition and other parties claim the remaining 4036 voters.

Prospects for a prune crop this season are good wherever the trees were not killed by the December freeze, according to D. F. Fisher and C. A. Reed, federal fruit experts who passed several days in the Marion county orchard districts.

Following their purchase of a downtown business site at a consideration of \$6500, W. L. and T. M. O'Donnell of Bend have announced that they will commence the construction of a \$50,000 theater with a seating capacity of 1500 within a month.

The state board of control has employed W. C. Knighton, former state architect, to prepare plans and specifications and to supervise the construction of the new building at the state home for the feeble-minded. The structure will cost approximately \$40,000.

Fifty-nine marten skins and nine mink, brought into Bend by Bob Llewellyn, represent a cash valuation of not under \$2000 and is the richest take of furs marketed there in years. Llewellyn is a veteran trapper and has been wintering in the Davis lake country.

The Beaver Portland Cement plant at Gold Hill, under the superintendency of W. H. Green, is now ready to operate. Repairs have been completed and the plant cleaned up ready for a steady run of 1000 barrels per day. The plant represents an expenditure of nearly \$100,000.

Startling values in platinum ore sent from Curry county has brought into the section around Langlois representatives of San Francisco mining concerns who are offering as high as \$5000 for individual claims located by various residents since the discovery was made a couple of months ago.

It is reported that a number of Portland people interested in the future of the state industrial school for girls will present a bill at the next session of the legislature asking for an appropriation for the erection and furnishing of a new building at that institution. The proposed building will cost in the neighborhood of \$50,000, according to those interested in the bill.

With the view to working out a plan whereby cattle rustling on the ranges of Central Oregon can be stopped, livestock men of Central Oregon met in Bend with Supervisor N. G. Jacobson, of the Deschutes National forest, to formulate a range policy for the coming year. It is conservatively estimated by livestock men that no less than 200 head of beef cattle have either been killed or stolen by cattle thieves in the last year.

For the purpose of determining the value of logged-off lands in Oregon either for agriculture or reforestation, the research department of the Portland forest service headquarters will make a study of this territory. The work will be directed by Forest Examiner J. F. Kummel and will include a survey of methods of logging and fire protection to insure a second crop of timber, possibilities of producing turpentine from native yellow pine and improved methods of handling grazing on the forest ranges.

INCOME TAX RETURNS DUE

Business Men, Farmers and Wage Workers Must File Schedules of Income for 1919.

MARCH 15 LAST FILING DATE.

Net Incomes of \$1,000 or Over, if Single; or \$2,000 or Over if Married, Must Be Reported.

The Income Tax imposed by Act of Congress on earnings of the year 1919 is now being collected.

Returns under oath must be made on or before March 15 by every citizen and resident who had a net income for 1919 amounting to:

\$1,000 or over, if single; or if married and living apart from wife (or husband); or if widowed or divorced.

\$2,000 or over, if married and living with wife (or husband).

The status of the person on the last day of the year fixes the status for the year with respect to the above requirements.

Under any of these circumstances a return must be made, even though no tax is due.

Husband and wife must consider the income of both, plus that of dependent minor children, in meeting this requirement; and, if sufficient to require a return, all items must be shown in a joint return or in separate returns of husband and wife.

A single person with minor dependents must include the income of such dependents.

A minor who has a net income of \$1,000 or more is not considered a dependent, and must file a separate return.

Personal returns should be made on Form 1040A, unless the net income exceeded \$5,000, in which case Form 1040 should be used.

Residents of Oregon should file their returns with, and make payments of Income Tax to, Milton A. Miller, Collector of Internal Revenue, Portland, Ore.

How to Figure Income.

The best way to find out whether one must file a return is to get a Form 1040A and follow the instructions printed on it. That form will serve as a reminder of every item of income, and if a return is due it tells how to prepare and file it.

If in doubt on any point as to income or deductions, a person may secure free advice and aid from the nearest Internal Revenue office.

Guesswork, estimates and other hit-or-miss methods are barred when a person is making out his Income Tax return. Accuracy and completeness must be insisted upon. The return is a sworn statement. As such it must be thorough and accurate.

Salaried persons and wage earners must ascertain the actual compensation received. Overtime, bonuses, shares in the profits of a business, value of quarters and board furnished by the employer and other items which are compensations for services must be included.

It must be borne in mind that compensation may be paid in other forms than in cash. A bonus paid in Liberty Bonds is taxable at the market value of the bonds. A note received in payment for services is taxable income at its face value, and the interest upon it is also taxable.

Other Returns Due.

Every partnership doing business in the United States must file a return on Form 1065; and every personal service corporation must file a similar return.

Corporations must file annual returns on Form 1120.

Trustees, executors, administrators and others acting in a fiduciary capacity are required to file returns. In some cases, Form 1041 is used; in others, Form 1040; and still others, returns on both forms are required.

Information returns, on Forms 1060 and 1066, must be filed by every organization, firm or person who paid, during 1919, an amount of \$1,000 in salary, wages, interest, rent, or other fixed or determinable income to another person, partnership, personal service corporation or fiduciary. These information returns should be forwarded directly to the Commissioner of Internal Revenue (sorting division), Washington, D. C.

INCOME TAX IN NUTSHELL

WHO—Single persons who had net income of \$1,000 or more for the year 1919.

MARRIED—Married couples who had net income of \$2,000 or more.

WHEN—March 15, 1920, is final date for filing returns and making first payments.

WHERE—Collector of Internal Revenue for District in which the person resides.

HOW—Full directions on Form 1040A and Form 1040; also the law and regulations.

WHAT—Four per cent normal tax on taxable income up to \$4,000 in excess of exemption. Eight per cent normal tax on balance of taxable income. Surtax, from one per cent to sixty-five per cent on net incomes over \$5,000.

U. S. INCOME TAX EXEMPTS NOBODY

Every Person Who Had Income in 1919 Must Determine Own Liability.

MARCH 15 LAST FILING DATE.

Surest Way is to Follow Form 1040A. Free Advice in Doubtful Cases. Severe Penalties in Law.

Nobody is exempt from Income Tax. An obligation is laid directly on the shoulders of each citizen and resident to consider his own case and to get his return in on time if one is due.

With each return showing a tax due a payment must accompany the return in the full amount of the tax or at least one-quarter of the tax.

All returns for 1919 must be filed on or before March 15.

Must Show True Figures. In figuring up his earnings for income tax purposes a person must take into consideration all items of taxable income, and each item itself must be accurate in amount. Guesses and estimates must be avoided, for the return is made under oath.

Everybody who had an income during 1919 must now determine whether his or her net income was sufficient in amount to require an Income Tax return. The best way to find out is to get a Form 1040A and follow the instructions printed on it. That form will serve as a reminder of every item of income; and if a return is due, it tells how to prepare and file it.

One of the important points to keep in mind is that a person's net income is found by a computation prescribed in the law, and that each item of income from every source must be considered, unless specifically exempted.

Another thing to remember is that the personal exemption allowed taxpayers by law has no relation whatever to the requirement to file return. This exemption is not to be considered until a person has figured out his net income and determined whether it was sufficient to require him to file a return. Then, if a return must be filed, he should read carefully the instructions for claiming exemption, and complete his return.

If in doubt on any point as to income or deductions, a person may secure free advice and aid from the nearest Internal Revenue office. Many banks and trust companies are also furnishing similar service during banking hours.

Heavy Penalties in Law. For failing to make a return on time the penalty is a fine of not more than \$1,000 and an addition of 25 per cent to the tax, if any. For making a false or fraudulent return the penalty is a fine of not more than \$10,000 or imprisonment not exceeding one year, or both; and, in addition, 50 per cent of the tax. There are other penalties for failing to pay tax when due and for understatement of the tax through negligence.

Many Sources of Income. Aside from what one may earn by his services, there are many other sources of income. If he sold any property during 1919 he must figure out the gain realized. If he rented buildings, land, apartments or rooms such rents must be considered taxable, and he may claim deductions for necessary expenses incidental to rents.

Bank interest is a common source of income and is taxable whether withdrawn or not. Any amount of interest credited to a depositor is income to the depositor.

Interest on mortgages and notes is taxable; also bond interest received from corporations.

A taxpayer who cashed his insurance during 1919 must report as income any excess received over the total of premiums paid.

Members of partnerships or personal service corporations or beneficiaries of an estate or trust must report their shares of income distributable to them whether or not actually withdrawn.

Dividends of domestic corporations must be reported. Many other forms of income are taxable, unless specifically exempted.

INCOME TAX IS DUE MARCH 15

Penalties for Delay and Failure to Make Returns—Early Compliance Urged.

All income tax returns covering the year 1919 must be filed by Monday, March 15. Each taxable return must be accompanied by check or money order for the full amount or at least one-quarter of the amount of tax due.

Cash payments are accepted only at the collector's main office; if sent by mail, they are at the sender's risk.

Residents of Oregon should file their returns with, and make payments of Income Tax to, Milton A. Miller, Collector of Internal Revenue, Portland, Ore.

Those who must file returns but have not done so are warned that the revenue law imposes heavy penalties for failure to get returns in on time or to make payments on time.

Early filing and early payments are urged, in order to relieve the Internal Revenue office as much as possible of an overload on the final day, March 15.

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