

EVANGELICAL

Sunday preaching at 11 a. m. Subject, "Three Generations." Evening subject, "To Father and Son."

Father and son entertainment was held at the Evangelical church Wednesday evening. A program of music was rendered and refreshments were served. A general good time was had by all in attendance.

The monthly business meeting of the Y. P. A. was held at the home of Miss Francis Rife, Tuesday, February 11. After the usual business session the young folks spent an enjoyable evening in music and games.

The Y. P. A. will hold a valentine party in the church basement tonight (Friday) at 8 p. m. All members are most cordially invited to come and have a good time. All ladies are requested to wear a red band or ribbon on their hair and bring a valentine draped in red paper. The men will please bring red apples and adorn themselves to fit the occasion.

BAPTIST

Young people's meeting at 6:30. Leader, A. G. Nichols.

a Boy Put it Over." Everyone invited to these services.

This is Boy Scout day and troop 2 will go in a body to the Baptist church Sunday evening. The pastor's talk will be "How

Sunday, February 16. Sunday school at 9:45 a. m. Good music and a live school. Preaching at 11 a. m. Theme, "Getting Somewhere."

INCOME TAX WILL HIT MANY WELL-PAID MEN

Single Man Earning \$1000 or Married Man Earning \$2000 Must Fill Out Report.

The big income tax drive of 1919 is now under way and every preparation is being made to handle the largest collection in the history of the income tax.

The income tax obligations imposed by the old laws as well as the measure now in congress, consist of two distinct operations. One is to file return or statement of all items of income and items of deductions allowable by law and to do this within the period named in the law. The other is, to pay the tax if any is due.

Neither of these obligations can be met without a careful review of income and expenditures for the tax year. That is the big job right now, and that is why the income tax drive is already under way. Everywhere the pencil is busy. The old year is done; all its fruits are gleaned; and every person who fared well, or earned a good competence, must analyze his own case in cold figures.

All signs indicate that the income tax this year will reach nearly every working man and woman, and nearly every merchant, shop keeper and farmer. Not all will have to pay the tax, but nearly all will be obliged to make a sworn statement of the year's income. I am therefore advising every unmarried person who earned \$1000 or over during the year 1918, and every married person who together with wife or husband, earned \$2000, sharpen his pencil and figure out how he stands. He must ascertain accurately his gross income from all sources. There's his salary or wages, including overtime pay and any bonus received as additional compensation. A married person having children under eighteen who are working, should include the earnings of such children.

If he sold any property at a profit, the gain must be computed and included in gross income. If he rented any property to other persons, the total rents received in the year must be ascertained, and from that figure a deduction may be taken for taxes paid on rented property, the necessary minor repairs, fire insurance, any interest he may have paid on mortgage, and a reasonable allowance for annual wear and tear of the rented property. The balance is in-

cluded in gross income for the year. Interest on bank deposits, whether withdrawn or added to his bank account, must be included in all calculations of income. Bond interest received during the year must also be included, except interest on municipal, county or state bonds.

A person buying and selling merchandise must find his profits for the year on the following basis: First, ascertain the gross sales or total cash receipts. Then add together the inventory at the beginning of the year and the purchases for resale. From this latter sum subtract the inventory of goods on hand at the year's end, and the result is the cost of goods sold. This cost, plus necessary expenses incurred solely through conduct of the business, is to be deducted from the gross sales, and the result is the net earnings of the business.

From the total of all items of income there are certain deductions allowable by law. All interest paid on personal indebtedness and all taxes paid during the year are deductible, except federal income and excess profits taxes, inheritance taxes and assessments for local improvements, such as sidewalks, sewers, etc. Losses incurred in business or trade are allowable, also losses arising from fires, storms, shipwreck or other casualty, or from theft, in cases where such losses are not compensated for by insurance or otherwise. Losses incurred outside of a person's regular business are allowable to the extent of gains reported from similar transactions within the year. Debts due to the taxpayer actually ascertained to be worthless during the year are deductible.

After the total of all income is found, and the deduction allowable by law has been computed as an offset, the amount of income in excess of such deductions is the net income, which forms the basis of the assessment of tax.

If every person in this district will examine his own 1918 income and his allowable deductions he will know beyond doubt whether he must file his return when the blanks arrive. And here is how he will determine his liability to file a return. If he is single he must file if his net income was \$1000 or more, and this requirement is enforced whether or not he is the head of a family. If he is married, he must file his return if his net income, including that of his wife and minor children, was \$2000 or more.

MILTON A. MILLER, Collector.

Clarence Abetey of Tekoa, Wash., is visiting old friends in Lents this week.

Mrs. Kate M. Wagner, mother of Mrs. Inez Guliks, is visiting Mr. and Mrs. V. E. Gran- nis, of Erie greenhouse, at 3311 Sixty-second street, S. E.

After a four-months' tussel with the Pacific Telephone company, Dr. A. G. Atwood has his telephone in. His phone number is Tabor 6421.

Frank Smith, of the Smith candy kitchen, has sent his three little children out to the home of Mr. and Mrs. B. F. Cook, at Sycamore station, to be taken care of.

HAPPY VALLEY

Mrs. Odum and sister, Miss Weiss, visited Mrs. Weiss at Gaston Sunday.

Miss Pearl Rebstock, of Wil- lamette Heights, visited with her parents over Sunday.

Mt. Scott W. M. S. met at the home of Mrs. Paulson last Thursday afternoon.

Mr. Kanna is sick with influenza.

WANTED

Contracts for hauling wood, dirt, sand, ties, lumber or grain. Write and state particulars to Gary Coast Agency, 71 Broad- way, Portland, Ore.

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SHOWER IN HONOR OF MRS. C. J. ALCOT

A shower was given Friday, January 31, by Mrs. Quintall, 6430 Ninety-sixth street and Mrs. Emerson, 6329 Ninety-sixth street in honor of Mrs. C. J. Alcot at her home on Ninety-sixth. The ladies met at Mrs. Quintall's home and went in a body to Mrs. Alcot's who was very agreeably surprised. Refreshments were served and an enjoyable afternoon spent by those present. The guests were:

Mrs. C. E. Kennedy, Mrs. Klinema, Mrs. Otto Anderson, Mr. A. R. Walker, Mrs. J. G. Lochman, Mrs. E. C. Walsh, Mrs. Alice Mitchell, Mrs. Nellie Olander, Mrs. Arthur Stokes, Mrs. Byron Emerson, Mrs. Letha Ford, Mrs. Joseph Quintall, Mrs. H. B. Yost, Mrs. Bernard Benson and Mrs. P. J. Lewis.

ST. PETER'S PARISH NOTES

Mr. and Mrs. Mahoney, of Gilbert, are enjoying a visit from Mrs. Mahoney's mother, whose home is in Iowa.

Mrs. Mooney who suffered a painful accident lately is fast recovering, and we hope to see her able to be around soon.

Miss Loretta Chapman entertained several visitors at tea Sunday evening, February 2nd.

Mrs. Riel, of Fourth avenue was buried from St. Peters, with Solemn Mass Monday the 3rd.

The infant daughter Helen, of Mr. and Mrs. Reutn was buried from St. Peters Wednesday the 5th last.

St. Peters congregation will celebrate Washington's birthday February 22d in St. Peter's Hall. The ladies of the parish will entertain all visitors.

Last Sunday the Rev. Father Kinney officiated at St. Peters, preaching at High Mass. We hope to see a larger attendance at Sunday school next Sunday, as we hope the "Flu" has vanished.

Mr. and Mrs. J. T. Kennett, of Topeka, Kansas, father and mother of Mrs. H. A. Darnall, are visiting at her home on Ninety-second street. Mr. and Mrs. Kennett have sold their ranch in Kansas where they have lived 33 years and are considering locating here.

H. A. Darnall came in from Kerry, Oregon, Saturday and spent Sunday with Mrs. Darnall, returned home Monday afternoon. Mr. Darnall made the Herald office a pleasant call while in town.

Katherine Richardson, infant daughter of Mr. and Mrs. S. C. Richardson, 5235 Seventy-ninth street was buried Monday, February 3, from Kenworthy's Undertaking Parlors.

Mildred Wakefield is at school again after an absence of three weeks during which time she was quite ill with bronchitis and influenza.

W. W. Knight, formerly employed at the Northwestern National Bank has accepted a position as bookkeeper with the Multnomah State Bank.

Roy Farmer, a member of the officers' training corps at O. A. C., visited the first of the week at the Dunbar home.

The Ladies' Aid of the M. E. church will give a ten-cent tea at the home of Mrs. J. C. McGrew, 8741 Fifty-sixth avenue, Wednesday afternoon, February 19.

CHAPTER FROM LAMENTATIONS

Now it came to pass in the twelfth year of the reign of Jasper I, that the Flu bug descended upon the land and smote it sore; even in the fair land of O. A. C. did it vex the people grievously. The rich and the poor, the high and the low, the rook and senior smote it them.

Then the rulers of the O. A. C., being wise in their generation, gathered themselves together and said: "Lo, the Flu Bug is a broad in the land. It biteth wheresoever it listeth, and it is not well. We will ban it with an exceeding great ban. The spooner shall cease to spoon, the lounge lizzard shall forsake the house of the maidens, the dancers shall dance no more. Yea, there shall be no more dancing with the feet." And it was so, and great gloom fell upon the O. A. C.

Then up rose Oz, of mighty stature, and Rick, of lesser mein and said: "Why should the grievous thing befall us, and why should we cease dancing with the feet. Behold, our young men are exceeding wroth and our maidens mourn and will not be comforted. Let us search out Dad, and Hink the Dink; and Chass of the teeny gang, for they have sworn a great oath. We will do this thing secretly. We will arise, and gird up our loins and do that which is good in our sight." Then straightway went they forth and be- sought them a band, even a band of jazz. Hired they also a hall wherein might the young men and maidens dance with the feet. Then went forth Oz and did sell lots, yea even sold; they two score and ten lots, until the pockets of Oz were heavy with shekels. And there were joy in the heart of Oz, he said: "The thing which I have and the thing which they had done was great in their sight, and their names were on the lips of much people.

But with the darkness of the night fear fell upon the heart of Oz. And he said: "The thing I have done is not good in the eyes of the law. Yea, in the eyes of the officers of the law is it abomination." And he counseled with Rick, and Rick said: "The shekels are goodly in my sight but my bosom is filled with anguish. Will he not of the Student's Business get wise, and will not the Woman Dean withhold from us our maidens? Let us hie us unto those who did buy lots of us and return their shekels to them.

Thus did Oz and Rick, man by man returned they their shekels to them. Then because of all these things fell a deep peace into the hearts of Oz and Rick. For it is written; a sleek piece of work may be put over by two or three but when it is known to a hundred, it is shouted from the housetops.—Written by an O. A. C. student in Barometer.



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LENTS ROLL OF HONOR

- Thomas Keith Anderson
Dr. R. M. Denney
Milford DeWolfe
David Thornquist
William Porter
Christensen, Alfred
Knecht, William
- Acton, Melvin
Ainsworth, Milton
Anderson, Clarence N
Anderson, Roy
Anderson, Tom
Anderson, Wm.
Bailey W. E.
Bischhoff, Leon
Becker, Joseph
Boland, Mat
Boland, Al
Bundy, Kingsley
Bundy, Manville
Brown, Morley
Brazilton, Wm. H.
Bailey, Jim
Bartholomew, Homer
Becker, Andrew
Benge, Rupert
Bennet, Ralph
Bennett, Wm.
Bennett, Edgar
Blything, Wallace
Blything, Hubert
Bischhoff, Clarence
Bloemart, Louis
Boddy, Jason
Boland, John
Boster, C. R.
Bottomley, eGo.
Buek, Chas.
Bundy, Randolph
Burnett, Harold
Burnham, Harry
Bush, John
Byers, Joe
Carlson, Dave A.
Chamberlain, Chas.
Childs, A. E.
Christensen, Wm.
Churchill, J. E.
Clark, Archibald
Clark, Warren
Clou, E. L.
Courts, Bert
Darling, Orville
Deardorff, Roy
Olson, Oscar E.
Dorsey, Lawrence
Dorsey, Shafter
Drake, Philip
Dye, Chester
O'Donnell, P. J.
Dunbar LaMont
Eatchel, Charles
Ellis, Chas. N.
Elrod, Claire
Erdrizzi, Angelo
Everts, Harold
Fogus, Elmer
Fairbanks, Ray
Fish, Clatin
Fish, Clifford
Forbes, Allen
Foster, Geo.
Foster, Jasper
Flier, George S.
Posterling, Roy
Geyer, William
Golden, Ike
Gaston, Roy
Gardner, Archie
Gardner, Floyd
Gardner, Wm.
Garner, B.
Gesell, Fred
Geything, Sargent
Glanz, Theodore
Goodrow, Fred
Goodrow, Lawrence
Gribble, A. T.
Grischow, Roy C.
Ham, Ernest
Haney, Guy T.
Haney, Homer M.
Hartwig, Loren E.
- Harkenson, S.
Hall, Ted
Hadden, Claude
Haynes, Loyd
Heiman, Emil
Heusing, Ed
Heyting, J. F.
Hill, Wm. H.
Hilzenegger, A.
Hogan, Geo.
Hotchkiss, Merle
Howe, Geo.
Hurst, L. E.
Hurst, Ray
Hunt, Clarence
Huxley, Marion
Jewett, Guy
Jespersen, Magnus
Jespersen, Alfred
Johnson, Clarence
Johnson, Elmer
Johnson, Wm.
Johnson, Francis
Jones, George
Jones, Howard
Kays, Buren
Kays, Clair
Kellshier, Jack
Kelly, Fred
Kerns, John
Kerns, Leo
Kerr, Albert M.
Kellogg, Alfred E.
Kerr, Roy
Kessler, C. H.
Kickenapp, Wm.
Kickenapp, Edward G.
Kuskers, Harold
King, Wm. O.
Korchian, Meger
Kingle, Capt. C. C.
Knapp, Wm.
Knecht, Wm.
Knight, E. K., Jr.
Landon, Cecil
Lang, Ernest
Lee, Glen
Locke, Vernard M.
Loispaig, Pete
Lent, Jasper
Lent, Paul
Lida, J. C.
McNeil Donald
McCarthy, Earl
McCarthy, F. J.
McGargill, Edward
McGargill, James
McGinnis, Guy
Morgan, Pat
Mayo, Mark R.
Morrill, Wilson
Morrill, Harris
Miles, Roger
Miles, Earl
Maggio, Leo
Meng, Ed A.
Mills, Ralph
Mummay, L. C.
Munhoven, Nick
Nygard Alf
Nichols, Ralph
Nickel, F. E.
Norene, Edwin
Nutt, Guy
Nutt, Truman
Norene, Robt.
Nyman, H.
Plitzkow, Carl W.
Parks, Homer
Pattison, Clarence
Paul, Harold
Perry, Ed.
Pepper, Leslie
Peterson, Fred
Peterson, Lynne
Peterson, Roy
- Pfund, Chris.
Pitts, Chas.
Pitts, Tom
Pitkey, Eli
Porter, Harry
Peterson, H. A.
Rogers, Guy
Porter, James
Purcell, Elmer
Purcell, Oscar
Purden, Chester
Rathky, Fred
Rayburn, Fay
Rayburn, Frank
Reed, James
Retherford, Harold
Reynolds, Wesley
Rider, Floyd V.
Rife, Wilbur E.
Robb, Alex
Robbins, Archie E.
Robinet, Loid
Robinet, Clarence
Robinet, Roy
Rushford, Glenn
Richardson, Lawrence
Simmons, George L.
Strack, Philip A.
Slaughter, R. W.
Smethurst, William
Savage, Ennis
Savage, Vern
Schwitzer, Louis
Seeler, Thomas
Sheldon, Harold
Shina, Lester
Smith, Edward
Smith, Floyd D.
Smith, Guy E.
Smith, Jas.
Smith, John
Smith, J.
Smith, Peter
Smith, R. E.
Smock, John
Smock, Wm. R.
Sommerfeldt, Walter
Spaulding, W. H.
Steiger, John
Stone, L. E.
Stoner, Rex
Stoner, Richard
Strange, R. N.
Snyder, Jim
Thomas, Ray
Thompson, Arthur
Thornquist, Ed
Tillman, Merle C.
Toon, Lester E.
Trullinger, Ray M.
Valentine, Cortes
White, Lawrence
Wagner, Albert
Walker, Arthur
Walker, Earl
Wanda, Frank
Wanda, Jim
Webb, Emory
Wheeler, Dwain
White, Roy
Webber August
Whitmore, Hurley W.
Williams, Grover M.
Williams, Lester
Williams, Roscoe
Wilson, Chas.
Wilson, Carl
Wilson, Kenneth
Wilton, Chas.
Wise, Earl
Wolfe, Clifford
Woody, Thos. E.
Wright, Frank
Yott, Lester
Yach, C. S.

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