

Our Allies in the Near East
By CHARLES EVANS HUGHES

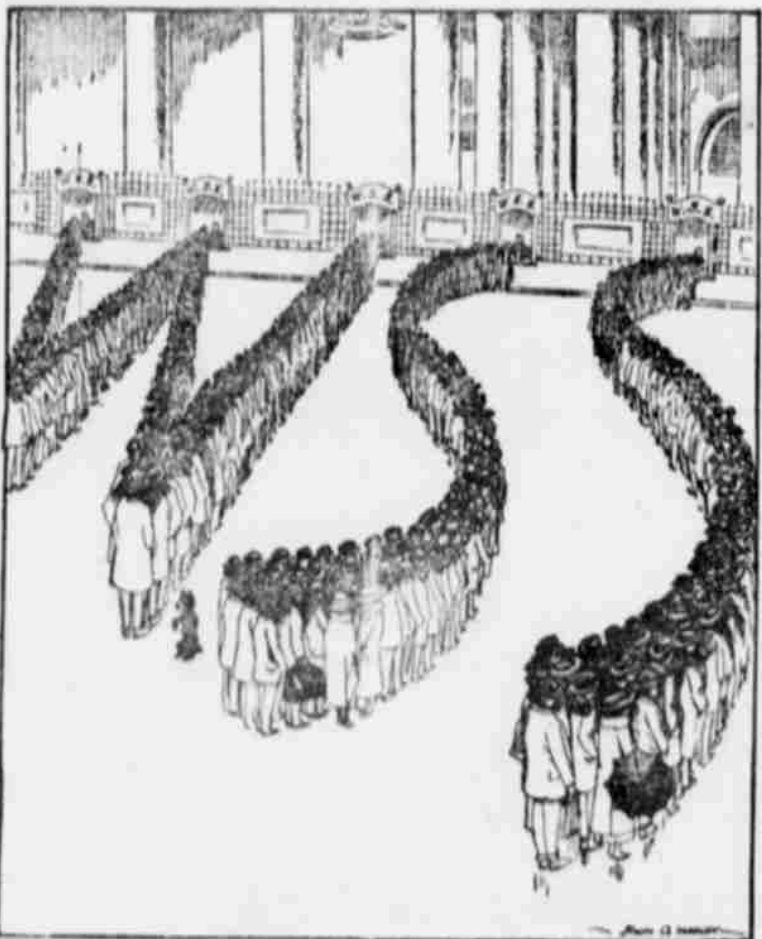
Probably at no time in the history of the world have there been so many fatherless and motherless children as there are today. Tens of thousands, probably hundreds of thousands in Armenia, Syria, Caucasus, Persia, Mesopotamia and Palestine are not only without parents, but are without any strong parental government to give them the help and protection which orphan children of other lands enjoy.

American Consuls and missionaries cable the American Committee for Relief in the Near East, almost daily regarding the situation. One message from the Russian Caucasus pleads for the support of 10,000 children at an average expense of two dollars per month per child. Another from Tiflis reports 40,000 children in one region waiting for an answer to a previous cablegram requesting help. Reports from other points indicate similar conditions. Among the many appeals it is possible for this committee to assume responsibility for only the most pressing cases, and it is upon these that the committee would focus the attention of the American people. Splendid help has been rendered the little ones in other lands, but these in Western Asia are no less human than those who have already been aided by American charity. It is the duty of Americans, as well as a privilege to respond to this great opportunity and help keep alive the best civilization that Western Asia has developed.

All expenses of administration for this relief are privately met, so that every dollar sent to the committee is used directly by their agents in purchasing food and supplies for the needy who, according to the best advices and from audited reports, receive the full benefit of the funds sent them.

Out of the horror and nightmare through which these people have passed comes the gratifying word that we can be of assistance; that our efforts will prove availing, and that we can share with these orphan children the bounty which we, as Americans, have enjoyed for years. The work done by this committee has been most unselfish and effective under conditions of great personal sacrifice. May America respond to their appeals.

JOIN THE LEAGUE OF THE NATION



HELP YOURSELF

More than 150 years ago Benjamin Franklin wrote: "Keep your shop and it will keep you." The stamp of greatness is on Franklin's philosophy because it was not alone of his time; it holds for all time.

Our ways have changed a bit in the economic life of this republic which the great Franklin helped to build. No longer may every man be his own shopkeeper. Most of us help keep some other fellow's shop and a certain element among the assistant shopkeepers have become restless because they have no shop themselves and call themselves I. W. W., Bolshevika, and other names.

American flying men in France are to receive special attention from the American Red Cross as the result of a request for such service that has been received from General Patrick, Chief of the Air Service. Because of the necessity of keeping aviators overseas in the very best mental and physical condition for their hazardous work officials of the aviation branch of the service have long felt they should have more comforts and opportunities for relaxation than are provided by the ordinary canteen.

In compliance with the request the Red Cross is establishing special combination mess and recreation canteens at all points in France where our aviators, either students or officers, are stationed. Extra comforts and attention will be provided for our "bird men" at these canteens. They will be presided over by American women of intelligence and cheerful personality, whose chief duty will be to create as much home atmosphere as possible in the circumstances.

The American Red Cross is to have sole charge of these aviation canteens.

REVIEW'S LEGAL BLANKS

The following list of legal blanks are kept for sale at this office and others will be added as the demand arises:

Warranty deeds, Quit Claim Deeds, Realty and Chattel Mortgages, Satisfaction of Mortgages, Contracts for Sale of Realty, Bills of Sale, Leases.

We are adding new and attractive lines to our large stock of Calendars, Wall Pockets and Pictures.

THIS TELLS HOW TO FIGURE INCOME TAX

Squarely Up to Every Individual to Get Busy by March 15 or Suffer Penalty.

"Don't wait until the final due date, March 15th, for paying your Income Tax and making your return. Avoid the last minute rush. Any person can figure out his liability today as well as he can next week, and if there is any point on which he needs advice he can now get in touch with a Revenue man."

This word of advice is being given out by the Internal Revenue men who are collecting the Income Tax in this state. Every aid and assistance is being given freely to the public. Enlarged field forces are helping the people in every way possible to get their payments and their returns in by March fifteenth.

But the Income Tax men will not pull your door-bell or your coat-tails, according to the Collector's announcement. It is squarely up to every individual to figure out his own case and to get busy if he comes within the scope of the new Revenue law.

Did You Earn This Much?

Every unmarried person who received income averaging \$19.25 a week during 1918 and every married couple who jointly received income averaging \$38.50 a week should secure at once from the nearest Deputy Collector or the nearest bank a blank Form 1040 A. That form contains the information he will need to enable him to figure his correct net income and any tax that he owes the Government.

The law requires that every unmarried person who had a net income of \$1,000 or over and every married person whose net income was \$2,000 or over (including the income of husband or wife, and the earnings of minor children, if any) must make a return on or before March 15th. And this requirement does not hinge on whether the person owes a tax.

Taxable Income.

An individual must include under gross income all gains, profits and income derived from salaries, wages, or compensation for personal service of whatever kind and in whatever form paid, or from professions, vocations, business, sales or dealings in property of all kinds, interest, rent, dividends, or profits derived from any source whatever. Very few items of income are exempt.

Deductions include ordinary and necessary business expenses, interest paid or accrued on indebtedness, taxes of all kinds except Federal income and excess profits taxes and assessments for local benefits, losses actually sustained, debts ascertained to be worthless, and depreciation on buildings, machinery, fixtures, etc., used in business. A further deduction is allowed for contributions to corporations operated for religious, charitable, scientific or educational purposes or for the prevention of cruelty to children or animals to an amount not exceeding 15 per cent of the taxpayer's net income as computed without the benefit of the contribution deduction.

The taxpayer is not allowed to deduct any personal, living or family expense, any amount spent for improving property, or any expense of restoring property or making good its exhaustion for which an allowance is claimed under depreciation.

Figuring the Tax.

Before figuring the normal tax the dividends are deducted as credits from net income, together with the personal exemption. As in previous years, dividends of domestic corporations are exempt from normal tax when received by the stockholder.

The normal tax rates for citizens and residents are as follows: On the first \$4,000 of net income in excess of the credits the rate is 8 per cent; on any further taxable income the rate is 12 per cent.

The surtax rates apply to net income of such individual in excess of \$5,000. The personal exemption and the dividends are not deductible before computing surtax. In the case of returns by husband and wife, the net income of each is considered separately in computing any surtax that may be due. Form 1040 should be used for making returns of net income exceeding \$5,000, and the instructions on that form will show how to figure the surtax.

Business House Returns.

Employers and others who paid wages, salaries, rents, interest or similar determinable gains in an amount of \$1,000 or over during 1918 to any person must file an information return with the Government. Blanks may be secured from the Collector.

Every partnership must file a return showing its income and deductions and the name and address of each partner, with his share of the profits or losses during the past year. Personal service corporations will file similar information for 1918.

INCOME TAX PAYS FOR PUBLIC BENEFITS.
 * "Viewed in its largest and truest sense, the payment of taxes is payment for benefits received or expected. Only from a narrow and essentially selfish and shortsighted viewpoint can the individual propose to himself the evasion of tax liability as a desirable course of action."
 * — Daniel C. Roper, Commissioner of Internal Revenue.

Residents of St. Johns having taxes and city liens to pay in Portland can make their payments without inconvenience by availing themselves of our services. We will pay same and secure your receipt without inconvenience to you. Fee, 25 cents. References: Any St. Johns Bank.—Peninsula Title, Abstract and Realty Co., by H. Henderson, Manager; 402 North Jersey street.



Look at your old hat and then come take a look at our new "hats."

You will find the style you want at a price you can afford to pay.

Are your neckties frayed or soiled; are your collars and shirts worn and torn; have your socks got holes in them?

If so, come get new ones. We have the swell furnishings for you that will put you on good terms with yourself, and for moderate prices.



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Some Useful Hints

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Who Benefits By High Prices?

You feel that retail meat prices are too high. Your retailer says he has to pay higher prices to the packers.

Swift & Company prove that out of every dollar the retailer pays to the packers for meat, 2 cents is for packers' profit, 13 cents is for operating expenses, and 85 cents goes to the stock raiser; and that the prices of live stock and meat move up and down together.

The live-stock raiser points to rising costs of raising live stock. Labor reminds us that higher wages must go hand in hand with the new cost of living.

No one, apparently, is responsible. No one, apparently, is benefited by higher prices and higher income.

We are all living on a high-priced scale. One trouble is, that the number of dollars has multiplied faster than the quantity of goods, so that each dollar buys less than formerly.

Swift & Company, U. S. A.



Knights and Ladies of Security
St. Johns Council 2775

Regular Business meeting 1st and 3rd Mondays. Open meetings to the public and members 2nd and 4th Mondays. Visitors and members cordially invited to attend at Bickner Hall.

Frank C. Gasser, Pres.
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LAUREL LODGE
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Meets each Monday evening in Odd Fellows hall at 8:00. A cordial welcome to all visiting brothers.

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H. F. Clark, Treas.

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A. F. and A. M.

Meets the first and third Wednesday of each month in Bickner's Hall. Visitors welcome.

A. R. Davis, W. M.
A. W. Davis, Secretary.

Miwerva Chapter No. 105, O. E. S.

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Dixie M. Lewis, W. M.
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St. Johns Camp No. 7546
Modern Woodmen of America.

We heartily solicit the attendance of our members at our regular meetings every Thursday evening.

A. L. Marcy, Geo. Muhm, Clerk
Consul, 108 Smith avenue

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KNIGHTS OF PYTHIAS

Meets every Friday night at 7:30 o'clock in BICKNER Hall. Visitors always welcome.

W. R. EVANS, C. C.

Woodmen of the World
St. Johns Camp 773

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