# TAFT'S TAX PLAN FOR CORPORATIONS

### Introduced in Senate With Approval of Leaders in Both Houses.

### MADE AMENDMENT-PROOF

**All Corporations to Pay 2 Per Cent on Net Earnings and on Interest on Bonds Exceeding Capital.**

WASHINGTON, June 25.—President Taft's much heralded corporation tax plan was presented to the Senate today by Senator Aldrich and was ordered printed as a committee amendment to the tariff bill. If the schedules are completed by Monday, the amendment will be taken. In general form the measure follows the outline given by the Associated Press after the conference at the White House on Tuesday night. As drafted by Attorney-General Wickersham and Senator Root the measure is believed to be amendment-proof and an effort will be made to put it through Congress unchanged. It will be designated as "the Taft plan."

**Two Per Cent on Net Earnings.**

The plan imposes a tax of 2 per cent upon the net earnings of every corporation, joint stock company or association organized for profits and having a capital stock represented by shares, and every insurance company organized under the laws of the United States or of any state, territory or district or organized under the laws of any foreign country and engaged in business within the United States. Every latitude is given to concerns for exemption of expenses, cost of maintenance, depreciation of property, debts and the interest thereon, other forms of taxation and all expenditures usually taken from earning accounts. Every corporation is also given an exemption of $5000 of earnings before the tax shall apply. All machinery relating to the collection, remission and refund of internal revenue taxes is made applicable to the corporation tax and the responsibility for the enforcement of the proposed law rests with the Commissioner of Internal Revenue in the same manner as other internal taxes.

While the corporations are required to supply intimate information relating to their business, provision is made to safeguard them against wrongful use of data obtained for the purpose of assessing the tax. Penalties are provided in cases of false or fraudulent returns.

**Tax All Corporations for Profit.**

Practically every character of incorporated institution organized for profit is brought within the provisions of the tax. The provision defining the concerns from which the tax will be collected follows:

"That every corporation, joint stock company or association organized for profit and having a capital stock represented by shares, and every insurance company now or hereafter organized under the laws of the United States or of any state or territory of the United States or under the acts of Congress applicable to Alaska or the District of Columbia or organized under the laws of any foreign country and engaged in business in any state or territory of the United States or in Alaska or in the District of Columbia, shall be subject to pay annually a special excise tax with respect to the carrying on or doing business by such corporation, joint stock company, association or insurance company, equivalent to two per centum upon the entire net income over and above $5000 received by it from all sources during such year, exclusive of amounts received by it as dividends upon stock of other corporations, joint stock companies or associations or insurance companies subject to the tax hereby imposed or, if organized under laws of any foreign country, upon the amount of net income over and above $5000, received by it from business transacted and capital invested within the United States and its territories, Alaska and the District of Columbia during such year, exclusive of amounts so received by it as dividends upon stock of other corporations, joint stock companies or associations, or insurance companies, subject to the tax hereby imposed.

**Deductions Allowed by Law.**

"Such net income shall be ascertained by deducting from the gross amount of the income of such corporation, joint stock company or association or insurance company from all sources.

"All losses actually sustained within the year and not compensated by insurance or otherwise, including a reasonable allowance for depreciation of property if any, and in the case of insurance companies the sums required by law to be carried to premium reserve fund.

"Interest actually paid within the year on its bonded or other indebtedness not exceeding the paid up capital stock of such corporation, joint stock company or association or insurance company outstanding at the close of the year.

"All sums paid by it within the year for taxes imposed under the authority of the United States or any territory thereof.

All amounts received by it during the year as dividends upon stock of other corporations, joint stock companies or associations or insurance companies subject to the tax hereby imposed.

**Foreign Business Exempt.**

Provided, that in the case of a corporation, joint stock company or association or insurance company, organized under the laws of a foreign country, such net income shall be ascertained by deducting from the gross amount of its income all earnings other than those derived from business transacted and capital invested within the United States and any of its territories, Alaska and the District of Columbia.

All the ordinary and necessary expenses actually paid within the year out of earnings in the maintenance and operation of its business and property within the United States and its territories, Alaska and the District of Columbia.

All losses actually sustained within the year in business conducted by it within the United States not compensated by insurance or otherwise, including a reasonable allowance for depreciation of property and in the case of insurance companies the sums required by law to be carried to premium reserve funds.

**Tax Excessive Bond Issues.**

Interest actually paid within the year on its bonded or other indebtedness to an amount of such bonded and other indebtedness not exceeding the proportion of its paid-up capital stock outstanding at the close of the year which the gross amount of its income for the year from business transacted and capital invested within the United States and any of its territories, Alaska and the District of Columbia, bears to the gross amount of its income derived from all sources within and without the United States.

The sums paid by it within the year for taxes imposed under the authority of the United States or of any state or territory.

All amounts received by it within the year as dividends upon stock of other corporations, joint stock companies or associations and insurance companies subject to the tax hereby imposed.

It is provided that there shall be deducted from the amount of the net income of each corporation subject to the tax the sum of $5000, the tax being computed upon the remainder.

**Facts Required in Reports.**

Every concern subject to the tax is required, on or before March 1 of each year, to make a true and accurate return under oath or affirmation of its president, vice-president or other principal officer, and its treasurer and associate treasurer, covering the character of its organization and the amount of business transacted during the year, to the Collector of Internal Revenue for the district in which the corporation is organized, as in the case of foreign corporations, stock companies or insurance companies in the place where its principal business is carried on within the United States. The return must, however, set forth:

(1) Total amount of paid up capital stock outstanding at the close of the year; (2) total bonded and other indebtedness; (3) gross amount of income during the year from all sources and if organized under the laws of a foreign country, the gross amount of its income derived from business transacted and capital invested within the United States; (4) amount received by way of dividends upon stock of other corporations or concerns subject to the tax; (5) total ordinary and necessary expenses actually paid out of earnings in the maintenance and operation of the business and properties, and, in the case of foreign companies, the cost of operation in conducting business transacted within the United States; (6) total losses actually sustained during the year and not compensated by insurance or otherwise, stating separately any amounts allowed for depreciation of property; and in the case of insurance companies the sum required by law to be carried to premium reserve fund, and in the case of a concern organized under the laws of a foreign country, all losses actually sustained by it on business conducted within the United States not compensated by insurance or otherwise, stating separately any amounts allowed for depreciation of property, and in the case of insurance companies, the sums required by law to be carried to premium reserve funds; (7) amount of interest actually paid on bonded or other indebtedness to an amount not exceeding paid up capital stock or in case of a foreign corporation not exceeding the proportion of its paid up capital stock with gross income from business transacted and capital invested within the United States bears to the gross income from all sources within and without the United States; (8) amount paid for Federal or local taxes; (9) net income after making the deductions authorized.

**Revenue Agents' Powers.**

Local collectors will transmit the returns forthwith to the Commissioner of Internal Revenue in Washington. It is also provided that:

"Upon evidence justifying the opinion that the return is incorrect or whenever insufficient or no return has been made, the Commissioner is empowered to designate any regularly appointed revenue agent to examine the books or papers of such corporation in order to produce the information required for the purpose of assessing the tax. The Commissioner is authorized also to invoke the aid of any United States court to require the attendance of such officers and employes and the production of books and papers. Upon this information the Commissioner may amend any return or make a return where none has been made.

**Double Tax for Not Reporting.**

Returns are to be retained by the Commissioner, who will assess the tax. In the event of any return being made with false or fraudulent intent, the Commissioner is required to add 100 per cent of such tax and, in case of neglect or refusal to make return or to verify the same, the Commissioner is to add 50 per cent to the tax. When the neglect is occasioned by sickness or the absence of a responsible officer of the corporation subject to the tax, the collector is allowed to extend the time not exceeding 30 days. Assessment made by the Commissioner must be paid by the corporation before June 30 of each year.

After assessments have been made, the returns of corporations must be filed in the office of the Commissioner of Internal Revenue and they will then constitute public records and as such will be open for inspection. For the protection of a corporation against the wrongful use of information, the following is provided:

**Must Keep Reports Secret.**

It shall be unlawful for any collector, deputy collector, agent, clerk or other officer or employe of the United States to divulge or make known in any manner whatever not provided by law to any person any information obtained by him in the discharge of his official duty, or to divulge or make known in any manner not provided by law any document received, evidence taken or report made under this section except upon the special direction of the President, and any offense against the foregoing provision shall be a misdemeanor and be punished by a fine not exceeding $1000 or by imprisonment not exceeding one year, or both, at the discretion of the court.

**Penalty for Fraud.**

If any corporation subject to the tax refuses or neglects to make a return in the manner required or shall make a false or fraudulent return, it is liable to a penalty of not less than $100 and not exceeding $10,000. When any person authorized by law to make or verify a return shall make a false or fraudulent statement for the purpose of evading the assessment, he becomes liable to a fine not exceeding $1000 or a prison sentence of not more than one year, or both.

## LEWISOHN NOT IN CRASH

**Both Oscar and Jesse Reported Well in Wire Sent Attorney.**

NEW YORK, June 25.—A cable message from Oscar Lewisohn, reported last night to have been killed in an automobile accident on the European continent, was received today by Martin Vogel, attorney for the Lewisohn family here. The cablegram reads:

"Ascot, England.—No foundation in report. Both well. "OSCAR."

**Y. M. C. A. Conference Gathers.**

COLORADO SPRINGS, Colo., June 25.—The vanguard of the Y. M. C. A. conference, which will be held at Cascade, a mountain resort several miles west of here, has began to arrive. The conference will open tomorrow and will continue until July 1. In addition to a number of women speakers of national reputation, Rev. C. A. Brown of Oakland, Cal., will deliver an address.

Why not spend a week at Estacada? First-class hotel accommodation—$10 per week. **

**SUPERINTENDENT OF CHINESE MISSION SCHOOL RESIGNS.**

Mrs. S. H. J. Brown.

A farewell reception was given last Wednesday night at the Methodist Chinese Sunday School, 247 Stark street, to Mrs. S. H. J. Brown, who has been superintendent of the school for the past six years, having been appointed to the position by Rev. W. C. Hollingshead.

Mrs. Brown was presented with a solid silver plate engraved with a beautiful design and her name. She has resigned her position to make her home in California.

# CLEARING WAY FOR CORPORATION TAX

### Senate Decides Many Duties, Revising Them Chiefly Upwards.

### OIL TARIFF TURNED DOWN

**Penrose Makes Last Stand for Beloved Octopus—Harness Duty Is Raised—Aldrich Tries to Humor Insurgents.**

WASHINGTON, June 25.—This was another of the Senate's active working days and by the time the session closed at 7 o'clock tonight so many schedules had been considered and disposed of that Aldrich freely predicted that by tomorrow night all would be out of the way, leaving the Senate free to begin consideration of the corporation tax and income tax amendments. Beginning the session with an increase of 5 per cent over the House rate of 35 per cent ad valorem on harness, the Senate marched steadily along throughout the nine hours of its sitting, indulging in little speech-making and acting upon many important provisions. Among the changes made were:

An increase of duty on scrap iron from 50 cents to $2.50 per ton, thus placing it on the same level as pig iron; an increase of one-fourth of a cent per pound over the House rates on wire nails; an increase of from 4 to 6 cents per pound on monazite sand and other articles used in making gas mantles; and the substitution of specific for ad valorem rates on files, rasps, etc.

Penrose presented an amendment fixing a duty of ½ cent per gallon on crude oil, which was defeated after considerable debate, 34 to 40.

During the day the linoleum and oilcloth schedule was recast to meet the demands of the insurgents and was adopted with the understanding that if it should not be satisfactory upon inspection in the record the schedule should be reopened tomorrow.

There were many efforts to amend the scrap iron provision, but it was adopted without change.

Penrose spoke at length in support of his oil amendment, declaring it met with the approval of the independent producers and refiners. The oil fields of Mexico figured extensively in this discussion. Gore declared they were a myth.

Aldrich presented the corporation tax amendment approved by President Taft, and said he hoped the Senate would consider it Monday.

The retaliatory provisions of the wood pulp and print paper paragraphs being referred to by Clapp today, Aldrich indicated that the finance committee still had that matter under consideration and hoped to report a substitute that would prove satisfactory to all interests concerned. Brown offered two amendments which have the effect of eliminating the automatic retaliatory features of the committee amendments and of making retaliation depend upon an order of the President, allowing the rates of duty to remain as in the committee substitute. Aldrich agreed to take up these substitutes for final action tomorrow.

**AT THE HOTELS.**

**The Portland**—George E. How, Boston; F. P. Bearer, H. O. Wilbur, Dayton; L. A. Crandall, Minneapolis; Dr. and Mrs. Basmer, New York City; John B. Steman, Jr., S. W. A. Woodward, Washington, D. C.; George E. Briggs, Lexington; F. W. Parker, Chicago; Gorge E. Whitney, Worcester; C. A. Barbour, Rochester; G. W. Rider, H. S. Uppers, Oakland; Frank Padelford, Boston; Fred Merrill, Dayton; Ambrigge; A. G. Atkin, Minneapolis; W. H. Hammel, San Francisco; I. N. Clark, M. D. Eubank, Kansas City; Fred R. Mollers, Kennett O. McElven, Fred Taggart, Colfax; Dwaring, Thomas S. Barbrow, Boston; E. W. Lounsberg, Chicago; John Mosley, Needham; M. A. Maynard and wife, Miss Maynard, Mrs. H. H. Bierly, W. W. Westover, Springfield; Frederic Boody and wife, Summerville; H. Weston Rowe and wife, Charles B. Howatt, Rev. and Mrs. M. Joseph Twoney, Mrs. Ella F. McAllister, Miss Ella M. Havens, Portland, Me.; Mrs. P. G. Gamwell, Mrs. Eleanor Dexter, Providence; Mr. and Mrs. A. Hirsch, Mr. and Mrs. N. L. Nelson, Philadelphia; John C. Colter and wife, Miss Willoughby, Nashua; Charles W. Perkins, Boston; Joseph T. Brennan, San Francisco; Mr. and Mrs. E. Clinch, Howard Clinch, New York; Miss G. T. Crum, Mr. and Mrs. W. C. Bitting, Mrs. M. B. Vogelsang, Kennet Bitting, St. Louis; R. W. McMurray, New York; D. G. Grabrant, Joseph Fairbanks, George E. Tomlinson, Lowell; L. C. Barnes and wife, New York City; A. E. Chambers, Canton, China; L. L. Hensen, Providence; W. Jamesen and wife, Niagara Falls; Abner F. Bowling and wife, Port Huron; Carl M. Fishel, E. M. Bacelebea, New York; Edward J. Smith, Mrs. A. S. Turner, Chicago; Thomas Cooper, Pittsburg; C. J. Rhodes and wife, New York; Benjamin Morse and wife, Des Moines; H. P. Biers, Mary Cronk, Madison; W. T. Evans, Philadelphia; W. F. Pixley, San Francisco; C. B. Hazelwood, Chicago; A. J. Peddeford, Cadiez; Charles W. Hastion; Mrs. A. F. Fuller, Plaiston; Mrs. L. M. Cromwell, Hooverhill; Rev. John Stewart, Providence; Charles B. Hazlatt, Rev. James Swain and wife, Miss Lucy Crane, Portland, Me.; W. H. Peever and wife, Boston; Mrs. Charles H. Callender, Astoria; Mrs. R. L. Hogue, San Francisco; Mrs. James McWhinnen, Louise I. McWhinnen, Cambridge; Henry M. Sanders, Eugene Lizenskyl, L. Wasserman, Ne wYork; G. W. Sherman, Chicago; Mortimer Ford, San Francisco; F. A. Lawsten, Seattle; C. W. French, A. J. Barnes, San Diego; G. K. Barnes and wife, LeRoy H. Cornwell, Los Angeles; W. A. Wilkinson, St. Louis; Charles G. Greene and wife, Los Angeles; F. G. Fields and wife, Granville; Mr. and Mrs. H. P. Judson, Chicago; Mrs. Ida Cartwright, Miss Cartwright, Miss Mae Buck, Grand Rapids; A. E. Phillips, C. M. Carter, New Yorok; Alice Wolff, Mrs. William Wolff, Mrs. William Winchester, Mrs. Louisa Graffelmen, San Francisco; C. B. Cooke, St. Paul; C. P. Platt, Los Angeles; F. W. Baker, Indianapolis; J. B. Bridges, Aberdeen; W. Anchor, Vancouver; Ralph W. Smith, H. H. Taber and wife, Denver; Julian Haas, Mrs. I. N. Walter and maid, San Francisco; Mrs. L. Schlissel, New York; H. P. Roach, Oakland; Mr. and Mrs. S. P. Browning, Maryville; W. M. Lincoln, New Yorok; Howard L. Holmes, Dr. and Mrs. Portland, San Francisco; Mrs. M. D. Smith, Bellingham; Miss Mary Baker, Mount Salmon; W. Frank Carr, N. Gardiner Carr, Miller; J. T. Gregory, Dell Hudson, Tacoma; William F. Jacobs, San Francisco; E. R. Powers and wife, Minneapolis; Miss Wood, Mrs. C. R. Green, Aberdeen; M. Silverton, New York; Mr. and Mrs. H. Clay Breeden, Los Angeles; E. F. Close, Seattle; H. W. Rickey, W. H. Culver, Cleveland; T. A. Longhurst, Harry Barman, New York; W. G. Jones, Miss Myrtle Jones, C. J. Erickson, B. L. Whittman, Mr. and Mrs. H. F. Campton, Sicum; G. G. Tyler, Denver; F. J. Martin, Seattle.

**The Perkins**—H. W. McCallum and wife, Chicago; Gladys Hilliker, San Francisco; R. J. Bell, Seattle; E. J. Wolverton, Grinsby, Canada; J. C. Hartley, C. Hartley, Miss May Hartley, Columbus, Wash.; H. H. Hartley and wife, Goldendale; K. G. Adams, Cavalier, N. D.; W. F. Casey and wife, G. Casey, Bend; Mabel L. West, Clarkston; Mrs. N. M. West, Milton Junction, Wis.; W. Dykeman, Castle Rock; George I. Reeves and wife, Moses James and wife, W. T. Casey, Pullman, Wash.; F. J. Whitman, Kansas City; L. Blue and wife, Turner; Mrs. Cooper, Mrs. Brace, San Francisco; B. C. Bray, Frances Bray, Joanna Bray, Ora E. Bray, Nampa; E. H. Hazen and wife, Des Moines; Mrs. Alex. Bradburn, Antelope; G. E. Wilson, Queen Wilson, Jennie Wilson, C. A. McCamman and wife, Nordyke, Nev.; Mrs. James Davis, Blue Canyon, Cal.; Mrs. E. R. Neidig, Los Angeles; C. R. Beamer, San Francisco; A. H. Lex, Chicago; W. T. Perkins, Salem; A. M. Boyd, J. H. Wilkin, McMinnville; S. Hackel, San Francisco; Mrs. C. R. Rabbott, Kelso; Mies Ione Rabbott, Bellingham; Miss M. E. Davis, Seattle; George Keough, Kansas City, Mo.; John Henry, E. Bowb, Tonopah; L. J. Bennett, Seattle; C. E. Daniels and wife, M. M. Buck and daughter, Minneapolis; James A. Peny and wife, H. F. Merrison, Roseburg; J. O. Stenomeber, Myrtle Point; L. L. Rosa, Bandon; T. W. Williams, L. Savage, Grants Pass; J. E. Owens and wife, Adams; A. S. Barr and wife, Portland; Charles Beets, Athena; Theo. S. Dickins, San Francisco; George Glover, A. B. Payne, Toledo, Ohio; Charles T. Graham, Cincinnati; B. W. Gubson, George E. Enright, Toronto; Mrs. P. M. Shantz, Miss Shantz, Wayne; E. J. Sutherland, Hillsboro; Mrs. T. J. Nipper, Mrs. E. M. Armstrong, Salt Lake City; Harry L. Weaver and wife, Detroit; T. H. McGee and wife, Farmington; M. J. Howley, Denver; C. C. Overpeck, R. N. Overpeck, Terre Haute; J. H. Stewart, city; Robert A. Anderson, Milwaukie; M. J. Sullivan, San Francisco; Elizabeth I. Robinson, Esther Horner, Josephine Horner, Boise; D. Vance, Chicago; Dr. L. R. Metzgar and wife, Pasadena; R. J. McCann and wife, Medford; J. R. Good, Colfax; Mrs. M. Coughlin, Miss A. Coughlin, Boise; C. W. Main and wife and daughter, Altoona, Ill.; W. Whealdon, The Dalles; J. O. Campbell, Denver; Dr. W. E. Lewis and wife, Seaside; Pat Relley, Antelope; J. E. Roach, Albany, N. Y.; Miss E. Jackson, Gertrude Tollman, E. A. Tollman, Marshland; C. H. Bower and wife, Seattle; H. B. Chester, Beloit, Wis.; Mrs. A. M. Carpenter, Miss C. A. Carpenter, Omaha; Miss Daisy Great, Anna, Ill.; Miss Kinzey, Du Quoin, Ill.; S. H. Roots, Little Rock; Joseph Coborn, Corbett; L. E. Floyd, Carrolton; C. A. Welter, Redlands; Frank Jewell, St. Louis; C. D. Ellerman, Sayre, Pa.; W. J. Jones, Seattle; W. H. McKinney, Aberdeen; Frank McNitt, Jr., Centralia; J. R. Sommerville and son, Napavine; Mrs. J. McNamara, Mar McNamara, Monterey, Cal.; D. K. Dickinson and wife, Miss Dickinson, Chicago.

**The Imperial**—M. H. Johnson, Fossil; G. A. Hutchinson, London, Or.; E. C. Rea, Baker City; G. A. Benedick, city; Mrs. R. S. Rutherford, Ontario; C. B. Arnold, West Falls; E. Bratzel, R. F. Blair, Forest Grove; Mrs. Jessie Downing, Eva Downing, McMinnville; F. G. Dichelock and wife, Salem; Dr. J. H. Rosenberg, Prineville; J. F. Nicklin, A. W. Lecemore and wife, Eugene; C. R. Leslie and wife, Echo; C. S. Weiss and wife, Denver; E. C. Ash, Stevenson; J. M. Hocth, Rawlins, Wwo.; G. J. Hayden, Kennewick; J. L. Mugham, Denver; F. H. Cornish, Bellingham; E. B. Pace, La Center; T. Wigman and wife, Forest Grove; Gilbert Frederick, Chicago; J. J. Green, Minnesota; C. M. Grimes, Rochester; A. Hinshelmer, Portland; H. G. Goodwin, Philadelphia; G. M. Keller, Oakland; Mrs. C. B. Durbin, Antelope; L. G. Smith, New York; J. F. Short, Silverton; Elsie Boner, Salt Lake; B. F. Brock, Stella; Dr. and E. Lewis and wife, Seaside; R. M. O'Brien, Pendleton; George Anderson and wife, San Francisco; Mrs. Sherherd, Ashland; Miss J. D. Gilkins, Eugene; F. W. Ball and wife, Kickman, N. D.; C. P. Olson and wife, Russell, N. D.; Oscar Keller, Russell; V. E. Cunningham, McMinnville; G. E. Sullivan, Eugene; D. B. Snyder, city; L. S. Finseth, Dallas, Tom E. Jones, S. S. Jones, Hartwell, Ga.; C. H. Haslem, St. Agnes; R. F. Wisslow, Ione; J. H. Hodges, Chicago.

**The St. Charles**—W. Crossler, city; S. H. King, Bend; V. Still, Pasco; W. W. Griffith, city; O. J. Carson, Dallas; E. L. Daly, Salem; L. W. Huntington, Castle Rock; L. C. Laforo, Hoquiam; P. D. Ricf, Kelton; Otto Lyng, Marshland; B. Barclay, Castle Rock; George Y. Moody, Washougal; W. J. Wright, Montesano; Harry Dilly, Rainier; E. C. Bowen, wife and child, Tamalco; Flora A. Skinner, Heppner; R. E. Burgan and wife, Fairfax; Mrs. R. Rowland, Kelso; I. F. Hill, Wasco; William B. Hayden, Centerville; C. Torrence, Carlo Hooks, Scappoose; Mis Falls; T. Tetlow, city; W. J. Slater, McMinnville; R. Jefrey, Philadelphia; James Galine, city; H. A. Tucker, Black Rock; G. W. Boner and wife, Joseph; Richard Lamb and wife, Washougal; P. E. Adams, Woodland; W. R. Rale and wife, Oregon City; W. A. Sniter, Stella; D. Green, Warrenton; Mrs. W. A. Butler, Scappoose; Miss Ada Protter, Everett; J. A. Pauley, Castle Rock; Frank Bentley, Montesano; Warren Wright and wife, Falls City; A. Hick, Rocky Point; Mrs. W. B. Bram and family, Bake Owen; Miss Maud Barlow, California; W. J. Bush, Deer Island; D. D. Wilson, Bake Oven; A. L. Hanmer, San Francisco; L. M. Coffer, Seattle; Harry Howard and wife, Yankton; F. A. Skinner, Heppner; Otto Lyng, Marshland; H. Miller, Skamokawa; J. Erant, John W. Murrieh, A. L. Culbertson, Nulo; A. O. Wells, city; John Rictor, Oakland; G. J. Stark, city; E. T. Wallace, Rainier; N. Bidell and family, Wasco; D. Golding and wife, Salem; S. E. Snyder, Fairview; C. O. Heftt, city; Mrs. Clara Rose, Salem; F. Featherly and wife, Mrs. C. P. Clode, Spokane; A. Youngstown, Woodland; D. J. Stewart, city; Adison Kemp, Corvallis.

**The Nortonia**—G. W. Knowles and wife, Boise; H. T. Crane and wife, Cincinnati; C. H. Sears and wife, New York City; Mr. and Mrs. U. Lincoln Moore, Franklin; Mr. and Mrs. A. Solaris, San Francisco; Frank C. MacVeigh, Cincinnati; Mr. and Mrs. Roy Wallace, Boulder; W. C. Haynes, Philadelphia; Miss Clara Reymond, Chicago; J. S. James, Altoona; R. B. Griffith and wife, Chicago; W. A. Jameson and wife, Niagara Falls; A. F. Bowling, wife and son, Port Huron; Mr. and Mrs. P. K. Toneler, Walla Walla; J. P. Kowell, Fort Stevens; Maurice Pinfield Fikes and wife, Detroit; R. G. Smith, Grants Pass; W. A. Billings, Waukesha; W. A. Mikileep, Racine; E. A. Mead, Elgin; Miss H. C. Stewart, Alica Stewart, Oakland; E. P. Wells, Newton; A. L. Holmes, O. L. Moore, Croning; Mr. and Mrs. R. E. Gains, Alfred Gains, San Francisco; the Misses Newell, Elmira; Mrs. H. C. Robbins, Cincinnati; Harwood Robbins, Miss Harriet Robbins, Riverside; Mr. and Mrs. A. Fielderman, St. Marys; Miss Fielderman, Seattle; F. H. Baird, Adaleville; Mr. and Mrs. Johnson, Seattle; Mr. and Mrs. Charles F. Rossa, Buffalo; Mrs. D. A. Amesbury, Butte; Albert C. Dressler, San Francisco; Alice E. Ellington, Spokane; J. A. Gillis and wife, Los Angeles.

**The Cornelius**—T. B. Wilmeth, San Francisco; W. W. Walton, Denver; Martin Weller, O. P. Howard, Hartford; C. A. Nelson, Chicago; Charles S. Berry, Mexico City; Mr. Engelman and wife, London; I. H. Franklin and wife, Colorado Springs; Dr. E. O. Wilson and wife, Elgin; George Larkin, Newberg; W. H. Darby and wife, Salem; R. Logan, The Dalles; H. Driscoll, New York; George B. Vosburgh, Denver; Carrie Callahan, Emily Craven, Mrs. Jacob Sailade, Philadelphia; Frank Rader and family, Ontario; A. H. Stockholm and wife, Los Angeles; Bruce Kinney, Topeka; J. F. Crawford, Parsons, Kan.; J. D. Springston, Ottawa; Stengel Weise and wife, Seattle; H. G. Banfield and son, Portland; Mrs. W. P. Campbell, Chemawa; J. C. Moreland, Salem; James P. Abbott, Rockford, Ill.; H. L. Morehouse, New York; J. H. Mendenhall, Seattle; May Bothwell, Lincoln; G. S. Brown, Shandon; Mrs. S. J. Bothwell, Lincoln; Dean Brown, Shandon; J. P. H. Erikson, Seattle; H. J. Vosburg, Oakland; Alonzo N. Fatley, D. K. Edwards and wife, H. Russell Groves, wife and son, Los Angeles; Arthur Williams, Fort Stevens; R. M. White and wife, Duluth; Field Sherman, San Francisco; L. W. Terry and wife, Tacoma; H. James and wife, Yelva, N. D.

**The Calumet**—M. Lynch, Seattle; Mrs. A. McGuirk, S. G. McGuirk, Los Angeles; Paul Murray, Otsego; J. T. Trask, C. S. Robinson, Grand Rapids; M. A. Fairfield, Otsego; H. M. Bransford, South Bend; H. Hotbrook, city; L. Linden, Rudd; W. E. Farno, Oakland; W. W. Fisher, city; B. Armstrong, Oakland; Mrs. C. S. Kelsay, Ilwaco; V. S. Mullin and wife, Yreka; N. H. Harrios and wife, Medford; E. C. Buchier, J. Frischknecht, Newberg; A. Klum, Walla Walla; B. F. Bradbury, Boston; H. H. Boyer and wife, Des Moines; N. P. Schwenck and family, Salt Lake; H. M. Lorntsen and wife, Astoria; J. Damiter, Astoria; Arthur Noland, Coos Bay; C. B. Pemberton, Whittier; Joseph Parker, Boise; Mrs. Charles Johnson, The Dalles; Mrs. Weterg, The Dalles; G. R. Metzker, city; J. G. Burne and wife, San Diego; J. P. A. Erickson and wife, Seattle; G. Bergman and family, Lansing; R. D. Phillips, Sterling; J. A. Swartley, Sterling; J. W. Kinnett, Morrison; Rev. W. W. Weeks, D. D., B. S. Hahn, M. Maynord and wife, F. Maynard, Mrs. H. Bierney, Springfield.

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Universal Size
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UNITED CIGAR STORES

BERT MORPHY
"THE MAN THAT SINGS TO BEAT THE BAND."
AT THE OAKS 4 DAYS ONLY
JUNE 26, 27, 28 AND 29
AFTERNOONS AND EVENINGS.

# 4TH OF JULY ICE CREAM

Send us your orders and inquiries for Ice Cream to be used July 3d, 4th and 5th

Those who contemplate running stands at celebrations will do well to communicate with us

Inquiries solicited from Lodges, Societies, Churches, Etc.

We carry a line of Fountain Syrups, Grape Juice, Paper Dishes, Ice Cream Dippers, Etc., and have the very finest CONE on the market

Special inducements to those who order early. Get your Cones and other supplies before the rush. We do not cheapen the quality of our products at this or any other time

WE WANT A LIVE AGENT IN EVERY TOWN

**Hazelwood Cream Co.**
Phones { A 6001 / Private Ex. 40 } Portland, Or.

**Kodol** FOR **Sour Stomach**
by completely and promptly digesting all the food you eat, stops Dyspepsia and Indigestion and makes the stomach sweet. It is guaranteed to relieve you, and if it fails, your money will at once be refunded by your dealer from whom you purchased it. Every tablespoonful of Kodol digests 2¼ pounds of food. Try it.

# New Fast Train to Clatsop Beach

Via the Astoria & Columbia River Railroad, beginning Saturday, June 26. No stops between Portland and Astoria. Train leaves Portland Union Depot

## 2:30 P. M., Saturdays Only

Stopping at all Clatsop Beach points. Arrives Seaside 6 P. M. Returning Sundays, special leaves Seaside 6:40 P. M., arriving Portland 10:15 P. M.

¶ Regular daily trains from Portland for Astoria and all points on Clatsop Beach leave Portland Union Depot 8:00 A. M. and 6:00 P. M.