## CORPORATION TAX **BEVENUE GREAT**

New Statute Exceeding Expectations of Internal Officials.

#### FEW TRYING TO EVADE LAW

Constitutionality of Question to Be Decided Soon by U. S. Supreme Court-Protests Are Heard of Two Classes.

OREGONIAN NEWS BUREAU, Washington, May 12 .- "The new corporation tax law is exceeding our expectations, said Internal Revenue Commissioner Royal E. Cabell, the official charged primarily with the imposition and collection of this new form of tax which was authorized by the Payne-Aldrich tariff act of August 5, 1969.

"Not only will the corporation tax yield a greater revenue than we anticipated," continued the Commissioner, "but the corporations, with very few exceptions, are showing a disposition to meet the requirements of the law and have made prompt returns. There has been very little attempt to evade the law, and it may be said to be working with greater satisfaction than might reasonably be expected of a law so new and which is such a radical departure from past practice. "While the constitutionality of the

corporation tax has been brought into question and will soon be decided by the United States Supreme Court, we are proceeding with the enforcement of the law as if the question had not been raised, for the law today is bind-ing in its effect and will continue so, unless declared unconstitutional."

#### Tax Fixed at \$25,000,000.

The commissioner in his annual estimated that the c tax for the first the calendar year v corpoended December 31, 1909) would ap-proximate \$25,000,000. In Congress the estimates ran all the way from \$12,-000,000 to \$50,000,000.

There were at the outset two classes of protest against the corporation tax. One was the fear of corporations that facts with regard to their business would be made public, and thus be open to their competitors; the other was that the corporation tax is to be collected for each calendar year. But the President has given assurance that the returns made by corporations under this law will be treated confidentially by the internal revenue officials, so that no corporation making returns will suffer any injury by reason of its reports to collectors of internal revenue. The sec-end objection has largely disappeared, for while corporations experienced some difficulty in making up their first re-turns, inasmuch as their business year ended with some other month than De cember, when the tax year closed, they have now laid the foundation, and will have less difficulty on this score in the

Commissioner Cabell does not antici-pate that the Government will have any serious difficulty in bringing un-willing corporations to time. Where any corporation coming within the scope of the law refuses or neglects to make returns on or before March 1, showing the amount of its business, its gross and net earnings, etc., the Collector for the district in which that corporation maintains its principal office is authorized by the law and has been directed by the Commissioner to been directed by the Commissioner to corporation to produce its m them make the returns upon which that corporation shall be

This same authority is given the Col-lector, if he has reason to believe that the returns voluntarily made by a corporation are incorrect. In the latter event the Collector may also compel the attendance of officials of the corporation and require them, under oath, to testify with regard to the subject matter unde investigation.

#### Court Measures May Follow.

In event these proceedings fail Collactors are to report to the Commission er of Internal Revenue, who is authorized to invoke the aid of the United States Court having jurisdiction to require the attendance of officers and employes and the production of books and records. The Commissioner may then make a return where none has been made, and make corrected return where on is found inaccurate, though in both instances his action is subject to final review and approval by the Secretary of

review and approval by the Secretary of the Treasury.

The provisions of the corporation tax law are so drawn as practically to insure proper returns from corporations. In the first place, it is stipulated that if any corporations shall refuse or neglect to make a return at the time required by law, or shall render a false return, it shall be liable to a penalty of from \$1000 to \$10,000.

But of more consequence is the pro-But of more consequence is the provision that in case any false return is made the Commissioner of Internal Revenue shall add 100 per cent to the tax to be paid by the corporation so faisifying its report, and in case of neglect or refusal to make returns at the time required, he shall add 50 per cent to the tax. That is to say, the tax is doubled if returns are falsified, and increased 50 per cent if no returns are voluntarily made. The amount so added will be collected at the time the regular tax is paid.

regular tax is paid.

In view of the many safeguards thrown out by the corporation tax law. Commissioner Cabell is of the optnion that the Government will get all of the money rightfully due it in the form of tax upon corporations, whose net earnings exceed \$5000 per annum. The Commissioner points out that whereas it might appear that many cor-

porations were attempting to shirk the payment of this tax, because most all payment of this is a collectors have reported failure of cor-porations to make returns, as a matter of fact most of these cases, when sift-ed, show that refusal was made because collectors sought to get returns from branch offices, and that in almost every instance of record it has been found that the main office made full returns, covering the business of its various branches. Branch offices are not required nor expected to make returns to collectors, for the tax is as returns to collectors, for the tax is assessed against the main office for the entire corporation. This simplifies the business for both the corporation and the Government.

# EXCRUCIATING

Irritation Almost Drove Him Mad -Eyes So Swollen Could Scarcely See - Skin Specialist Said It was Psoriasis - Cured by Cuticura.

#### SO PLEASED WITH CURE ANXIOUS TO TELL OTHERS



as my hands and arms. My neck was covered and sometimes my eyes were so badly swollen that I could scarcely see. Irritation is too mild a word to describe my suffering; it was excruciating agony. I was sent to a doctor who gave me some ointment, but it did me no good and in the end I lost my job. A friend in London sent me some Cuticura Soap which softened my hands, made them feel fresh and more comfortable. I obtained some Cuticura Resolvent and Cuticura Ointment and was especially pleased with the Ointment which immediately allayed the irritation and caused the sores to heal steadily and surely. In three weeks I was completely cured and there has been no return of the complaint. I am so pleased with my cure that I am anxious to tell others about it. Arthur Duncan, Litchard Hill, Bridgend, South Wales, Jan. 16, 1909."
Cutteurs Soap (25c.) to Cisanse the Skin, Cutteurs Councilled and Cutteurs and Cutt

possible 82. Joseph High School took

second place, with 22 points. Fred Reid, of Lostine, took three first places; Casey French, of the W. C. H. S., took two, and Howard Shutt, of Joseph, two. The other first places were scattered, no per son getting more than one. The 100-yard dash was made in 10 3-5 seconds, the 230yard in 24 seconds, the quarter in 1 minute, 1 2-5 seconds, the discus throw was 127 feet 415 inches. Other records were

#### TRACK MEET POSTPONED Lincoln High Boys Go to Forest

Because of the poor track conditions at Pacific University the meet between the track teams of that institution and the Lincoln High School, of Portland, sched-uled for yesterday afternoon was post-poned until Friday.

Grove on Friday.

poned until Friday.

The local team will consist of twelve men. Captain Baker, the fast 100-yard man, may not be able to run on account of a sprained tendon in his thigh. The following men will accompany Coach Nevison: 100 and 220 yard dashes, Bak-er, Crickmore, Stiles and Brace; 440-yard dash, Olcott and Brace; half mile and mile, McKay, McCabe and Hines; high jump, Welch, Minsinger and Hines; pole vanil, Stiles and Welch; broad jump and the hurdles, Welch and Minsinger; hotput, Olcott and Caufield Withycombe and A. F. Bittner will make the trip with the team.

MORRISON FEELS TOO WEAK

#### Would Like to Referee Fight, but Rheumatism Prevents.

SEATTLE, Wash, May 12-(Special)
-James W. Morrison of this city yesterday received a telegram from his old pal, Tex Rickard, stating: pal, Tex Rickard, stating:

"Can put you in as referee of the Jeffries-Johnson fight if your health will permit you to accept."

Morrison has been troubled with rheumatism for some time, and while he would like to referee the "fight of the century." he does not believe his legs are in good enough shape to go through with it. It has been known for some time that if Berger and Johnson could not agree on a referee that Rickard would suggest Morrison for the place, but the natives will howl their heads off if a California man is not selected.

not selected. not selected.

Morrison himself believes that Jack Welch will finally be named. Jim appreciates the compliment paid him by Rickard, but it is not likely that he will accept, even if the job is offered

#### TENNIS TOURNEY ON SATURDAY

#### Annual Multnoman Meet Promise One of Best Ever Held.

From present indications the entry list from present indications the entry list for the annual Multnomah Amateur Ath-letic Club handicap tennis tournament which starts Saturday afternoon will be a large one. Over S entries in the men's singles and six teams of doubles

were entered up to last night.
The winner of the tournament becomes possessor of the Alma D. Katz cup for one year. Last year was the first year that the trophy was played for, and was won by Brandt Wickersham, the present holder of the title of Oregon state champion. The entry-list for this season's tournament closes Friday night and the handleap committee will then ix the handleaps and arrange the schedule. Play will begin Saturday afternoon. The handleapping committee consists of Alma D. Katz, S. S. Humphrey, Ralph Wilbur, A. B. Alpin and James F. Ewing.

#### COLUMBIA TO MEET LINCOLN

#### University Players to Have First Game With High School.

For the first time this season Columbia University will meet the Lincoln High School on the baseball

returns to collectors, for the tax is assessed against the main office for the entire corporation. This simplifies the business for both the corporation and the Government.

Wallowa Field Day Results.

WALLOWA, Or., May 12—(Special.)—
The County High School athletic Association has just amnounced results of the field day sports held at Enterprise Saturday. Wallowa County High School the played one game in the Interscholastic League this season and was defeated then by the Portland Academy to his club in the hope of strengthening it. West Portland has played and lost four games this season and is now wednesday of last week.

Lincoln High School scheduled for Washington High School is playing ball as it should be played. This was demonstrated by its recent 15-to-0 the game are Mahan, Van Lanningham, werdict over the Portland Academy to he cup, taking 41 points out of a

## SAL HEPATICA

7 HONEYCOMB WASH CLOTHS And one cake Hard Water Castile 25

Peroxide of Hydrogen Full U. 8. P. strength. A one-pint bottle, special ..... 19¢

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ORIGINAL CUTRATE DRUGGISTS
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The PATENTS

at Special Prices

Pinkham's Wash......19¢

Week's Break-Up-a-Cold .......19¢

Jaynes' Vermituge ......28¢

Caldwell's Syrup Pepsin.......59¢ Mill's Heart Remedy.......59¢

Cooper's Discovery ......63¢

Thompson's Eye Water .....

Hoover's Headache Powder .....

Laxol .....

Damiana Bitters ...... Lash's Bitters ......65¢

Stuart's Dyspepsia Tublets ......

A pure cream, full 37c pound; reg. 50c; sp'1 37c

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## This is the best sale of Drugs and Toilet Articles we ever had

### **Toilet Goods** at Special Prices Santiseptic Lotion Pond's Vanishing Cream Piver's Face Powders Pozzon's Face Powders Listerine Tooth Powder

Witch Hazel Cream..... Raymond Complexion Cream....
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Cologne Bath Salts

Softens the water and imparts a de-lightful fragrance. Special— 35c Small size 19¢; large size... 35c

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Developing, Printing and Enlarging

Special — Saturday Only — 23c Sx10 enlargements, special. 23c From Your Own Negative.

VERY SPECIAL.

M. Q. Developing Powders, 7 for . 25¢ 1-lb pkg. Acid Fixing Powder . . 17¢ Three-section Tripod for cameras up to 5x7. Reg. \$2.00, special \$1.33

4711 Eau De

RubberGloves Liebig's Malt REXALL

A strengthening, stimulating and in-

young and old; contains iron and pep-tains ir

tles, Friday and Sat-urday special 25c

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Washington - Street Window

Washington - Street Window Drugs in their crude state. Drugs in their finished state. Drugs from all points of the globe used everyday in medicines. The public seldom has the opportunity of seeing them in crude state. Each bears foreign as well as the English name, also the uses. Some in original packages in which we imported them. We have Buchu Leaves from South Africa, Colchicum from North Africa, Rhubarb from China, Irish Moss from Ireland, Isinglass

TODCO SOAP—A very mild soap, makes an elegant lather. Special Friday and Saturday four 29c cakes for.

Big 7 Sale of Drugs. There are 37 ten-cent packages of Drugs for 7¢, and 37 twenty-five-cent packages for 17¢. Sale begins at 7:37 each morning and closes at 7:37 each evening. If you buy 7 packages of 7c or 17c drugs, you will receive one of the 37 FREE. You cannot afford to miss this 2-day, Big 7 Sale, corner of Seventh and Washington streets. See Seventh-st. window. 10 CTS. WORTH FOR 7 CTS. | 25 CTS. WORTH FOR 17 CTS. 10c Witch Hazel, 4 oz.. 7¢ 10c Camphorated Chalk, 10c Paregoric, 2 oz.... 7¢ 3 oz.......... 7¢ 10c Wintergreen, 2 oz. 7c

10c Oil of Eucalyptus, 7c 10c Chalk and Orris, 1 oz. ..... 7c 10c Essence of Pep-permint, 1 oz..... 7c 10c Cascara Bark, 4 

7e

pens abso-lutely guar-

\$2.50

25c Rochelle 5 a l t s. 8

0Z. 17e

25c Castor Ofl, 8 0Z. 17e

25c Tincture Green
Soap, 6 0Z. 17e

25c Qlycerine and Rose
Water, 8 0Z. 17e

25c Paregoric, 6 0Z. 17e

25c Paregoric, 6 0Z. 17e

25c Witch Hazel, 16

0Z. 17e

25c Bay Rum, 8 0Z. 17e

25c Campound Licorice
Powder, 8 0Z. 17e

25c Ofli of Bergamot, 17e

25c Orris Root, 6 0Z. 17e

25c Salphate Zinc, 16

0Z. 17e

25c Salphate Olntment, 17e

25c Chioroform Liniment, 4

0Z. 17e

25c Chioroform Liniment, 4

25c Zinc Oln t ment, 10c Orris Root, 2 oz. 7c 10c Benzine, 15 oz. 7c 10c Essence of Ginger, 16 oz. 7c 10c Lime Water, 16 oz. 7c 25c Boracle Acid, 1 1b. 17c 25c Boracle Acid, 1 1b. 17c 25c Cocoanut Oil, 8 oz. 17c RUBBERSET LATHER BRUSHES BRUSHES PRICES, Bristles guaranteed not to come out; regular 50c sizes. 33c that cannot be dupil- 49c \$3.75 hospital.....\$2.75

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Drawn from original

barrel. Real value 75c

per gallon. Bring your

FRIDAY-SATURDAY

PER GALLON

own container.

in gallons only.



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To Continue 2 Days

Soluble Phenyle, 8 oz.
Soluble Phenyle, 8 oz.
Soluble Phenyle, 16 oz.
Carter's Sanitary Fluid.
Formaldehyde, 1 pint
Creolin, 1-lb. bottle.
Lysol, 1-lb. bottle.
Crude Carbolle Acid, 1 pint.
Lister Antiseptic Solutio
pint, special

Lister Antiseptic Solution pint, special.
Alkaline Solution, pint, sp'l. Mentholyptine, pint, special. Eurymol.
Owl Gargle
Sulphur Fumigators
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Lister Fumigators Jergen's Toilet Soaps 9¢ BOX OF 3 CAKES.

English Glycerine, English Oatmeal Violet de Grande, Rose de Grande, Vernon Glycerine. Choice of 9c any of the above, per box....

is rapidly approaching the earth. Keep in touch with the comet by watching the model on display in our Washington-street window.

PYRALIN COMBS HALF PRICE

PLAYING CARDS AT "OWL" PRICES

PERFUME DEPARTM'T SPECIALS Saturday we will give away FREE for the asking NILE BLOSSOMS PEARLS to acquaint you with this new perfume.
Regular price \$1.00 oz. on sale 69c
at, per oz.
Lotus Blossom Extract, spe-Piver's Perfumes in original bottles, 1% oz....... \$1.05

# You can purchase films of all sizes here on Sunday.

CANDY DEPT. SPECL'S LATES. Regular 50c pound, special ... CHOCOLATE MINT CHEWS, 12 for 5¢; HONEYCOMB MOLASSES CHIPS, 50c value, 38c

PEANUT BUTTER 25c MOLASSES CHEWS, per 15... 18c OWL HIGH-GRADE ASSORTED CHOCO-LATES. Regular \$1.00 2-pound box, special 55c PEEK - A - BOO KISSES, per pound......25¢

TOILET SOAP SOAP BOXES Richards' Fancy Imported Tollet Sonp, 3 cakes, special, box.... 69¢ Pyrnlin Soap Boxes, half price; regular

Black and White Scotch \$1.09 at ... \$1.09 at ... \$1.09 of 1 d Crow, bond \$1.09 be War Scotch, extra special \$1.09 Cedar Creek, bottled in bond 98 c chicken Cock, bottled in bond 73 LIQUOR I





The girls' teams of Albany College and the Oregon Agricultural College will debate in Corvallis Thursday for the chambel. League of Oregon. Albany will support the affirmative of the question, "Rebate in Corvallis Thursday for the chambel."

plouship of the Girls Collegiate Debating | companies should be incorporated under

THIS USEFUL BOWL

**ELASTIC HOSIERY** 

In buying elastic hosiery at The Owl Drug Co. you get the best qualities at prices lower than others charge for inferior goods; you are guaranteed absolute fit, as a graduate nurse is in charge of this department.



cial, box .17e

The Albany College debaters will be Misses Lucille Hart, Ruth Smith and

## "Nature's Gift from the Sunny South"

## Lard Has Been in Existence a

## Long Time-So Has Indigestion

Human nature is hard to solve. People who are most particular about adapting the weight of their wearing apparel to the season and its conditions, who never think of going out in a storm without an umbrella and rubbers, who would not sit in a draft, will day after day eat lard-soaked food and not realize for an instant that it is clogging their whole inner machinery. Lard is produced from hog fat, sometimes pure, always indigestible.

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COTTOLENE is Guaranteed Your grocer is hereby authorized to refund your money in case you are not pleased, after having given Cottolene a fair test.

Never Sold in Bulk Cottolene is packed in pails with an air-tight top to keep it clean, fresh and wholesome, and prevent it from catching dust and absorbing disagreeable odors, such as fish, oil, etc.

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land and be opposed by Townsend or trimmed Columbia University. Captain trimmed Columbia University. Captain Thompson, of the Lincoln team, who, by many, is considered the premier twirler of the Interscholastic League, will probably pitch for his team. Either Peterson or Paterson will do the catching for Lincoln. "Dolly" Gray will probably use Kirk and F. Perkins to do the honors for Columbia. The game will be played on Multnomah Field, beginning at 3:30 o'clock. Fair Committee Chosen.

COUCH SCHOOL WINS, 3 TO 2

Shattuck Boys Taken Into Camp by Lone Run.

By the close score of 3 to 2, the Couch School baseball team triumphed over the Shattuck School nine yesterday afternoon on the field at 20th and Vaughn streets in the first game of the final round for scond place in the Grammar School League and for the Columbia Hardware Company trophy. Several double plays were made by the Couch players. The players were: Couch: Gilbert, pitcher; Mac Monies, catcher; Bjelland, first base; Bringond base; Coulter, third base; Prendergrass, short stop; Leihy, lef field; Alysinger, center field; McKen

neid; Alysinger, rie, right field.
Shattuck: Johnson, pitcher; Hulat, catcher; Weiser, first base; Mitchell, second base; Grooman, third base; Semler, short stop; Oswold, left field; Rosenstein, center field; Benglebock, right field.

TRI-CITY TEAMS PLAY SUNDAY

Semi-Pros to Be Seen on League Ball Grounds.

grounds will be taken over by the Tri-City League teams Sunday afternoon and a game will be played between the East Portland and West Portland

McCredie's Vaughn-street baseball

Van Hoomison.
The Sellwood Cubs and Partiow's Peninsula team will play Sunday afternoon on the McKenna Park grounds, situated on the St. Johns carline. Sunday's game will be called at 2:30

THE DALLES, Or., May 12-(Special.) At a meeting of the Board of Directors of The Dalles Business Men's Association last evening Henry Maler, Edgar Hos-tetler, F. S. Gunning, F. A. Prench, Venz Bauer and Judd S. Fish were appointed to make arrangements for the 19th annual district fair to be held here in October.

Girls to Debate Incorporation. ALBANY, Or., May 12 .- (Special.)-

## **WATSON'S** NO. 10 Scotch Whisky

Distilled in the Highlands of Scotland from pure Scotch Barley Malt. Guaranteed Over Ten Years Old.

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