

CORPORATIONS FILE NET INCOME TAXES

Businesses Based on Fiscal Year Must File Returns by Today.

BRIEF RESPITE TO OTHERS

Tax Is 10 Per Cent on Undistributed Net Income Not Actually Employed in Business or Retained for That Purpose.

Corporations liable to the payment of the special government tax of 10 per cent on their undistributed net incomes for 1917 are hastening to file returns with Collector of Internal Revenue Miller. Those corporations that conduct their business on the basis of a fiscal year must file these reports not later than today. Other corporations whose business is conducted on the basis of the calendar year have until and including August 29 to make out and file their returns.

The tax for which returns are now being made applies to the undistributed net income of all corporations, joint stock companies or associations and insurance companies and refers to the net income of these corporations for the year 1917.

The tax is 10 per cent on the undistributed net income not actually and necessarily employed in the business.

The department does not attempt to enumerate or determine all of the ways in which the undistributed net income may be so invested or employed. Such income invested in obligations of the United States issued after September 1, 1917, is not subject to the tax. This is not true of obligations of the United States issued before September 1, 1917.

Tax Is 10 Per Cent.

The tax is 10 per cent on the amount of the undistributed net income when not actually and necessarily employed in the business such as would be represented by increased inventory or additions to the plant reasonably required by the business. The responsibility for determining the actual employment of the undistributed net income is upon the taxpayer. If the Secretary of the Treasury ascertains and finds that any portion of the undistributed net income retained at any time for employment in the business is not so employed or is not reasonably required in the business, the undistributed net income so retained becomes subject to a tax of 10 per cent.

The liability of undistributed net income to the 10 per cent tax, says the department in a recent opinion, "depends upon the manner in which it is invested on the date six months after the end of the taxable year. However, the end of the income is not lost by the investment, but persists for the possible application of the 10 per cent tax."

Amounts of the undistributed net income subject to the 10 per cent tax because of employment in the business, retention for such employment or investment in certain obligations of the United States become subject to the 10 per cent tax if retained after such investment, employment or retention for employment, in the reasonable requirement of the business has ceased.

Penalty Is Five Per Cent.

The penalty for failure to pay the tax within ten days after being notified is 5 per cent of the tax and 1 per cent per month.

George C. Watkins, of the Clark-Howard Drug Company, has been appointed chairman of a special war tax committee of the Portland Association of Credit Men. He is charged with the duty of furnishing the national committee with suggestions designed to assist in an intelligent revision of the income tax statutes and also to conduct a campaign of education not only as to the provisions of the law but to assist members of the association to arrange for the payment of all taxes to the government without in any way disturbing the general conduct of their business.

TERMINAL SITE WANTED

Railway Officers Look Over Ground at Astoria and Hood Conference.

ASTORIA, Or., July 31.—(Special.)—Several officials of the Spokane, Portland & Seattle Railway were in conference yesterday with the Astoria Commissioners regarding the establishment here of a large terminal yard. The announcement was made that the railroad company is negotiating for the purchase of a tract on which several miles of sidetracks can be laid. To provide for immediate requirements, the county plans to place a series of tracks on the fill which the commission has recently made. Smith's Point for the construction of the belt line railroad.

LICENSE LIST LARGE ONE

241 Marriage Permits Issued in Vancouver in July.

VANCOUVER, Wash., July 31.—(Special.)—In July 241 couples secured marriage licenses in Vancouver. This is the same number issued here in June and has been exceeded only in December, 1917, when 274 licenses were issued. A majority were to Portland people and fully 75 per cent were to Oregon couples. The number issued the past month is far ahead of any previous July showing, the average during the past five years being 170 monthly.

STRONG DRINK

ROBS A MAN OF ENERGY

Cadomene Tablets Afford Relief to the Shattered Nerves of the Drinker.

Many men, soldiers and sailors, have stated that when they were denied their liquor, their nerves became shattered, until the wonderful tonic effects of Cadomene Tablets restored them to normal health. The man who swears off liquor or tobacco will find his task easier and will regain his normal poise and control quicker by taking Cadomene Tablets. The worn-out man or woman, the nervous and sleepless, find a boon in Cadomene Tablets, which are guaranteed safe, harmless and effective always, or money back. Get a tube today from your druggist and help yourself to get right, right away.

For sale by the Owl Drug Co. stores.

SPOKANE BANKER NOW DOLLAR-A-YEAR GOVERNMENT MAN AS REGIONAL ADVISER TO WAR INDUSTRY BOARD, WHO IS IN PORTLAND.



HERBERT WITHERSPOON.

LIBRARY DOING BIT

Service Started at Shipyards Is Appreciated.

WAR BOOKS EAGERLY READ

Latest Works on Shipbuilding Are in Great Demand—Facilities Will Be Extended as Far as Funds Will Permit.

That the Portland Public Library is doing its share of war work, and in as great a measure as funds will permit is getting on an up-to-the-minute war basis, is shown in the report of its librarians.

The work recently started in the shipyards is the most popular and most interesting ever undertaken, say the librarians. Tuesday Miss Kostomarov and Miss Dorothy Watson went to the Columbia shipbuilding yards on invitation, and after giving a little talk about the library and its advantages and what it offers, free to all, gave out application cards for membership.

The men came forward like an avalanche," said Miss Mary Frances Isom, describing the appreciation of the shipbuilders. They are eager to read the latest books on shipbuilding and the war, especially. It would be a misfortune to have to close any of the branch libraries, especially those in the localities where these men live.

Service to Be Extended. The request is coming to install service bureaus, or deposit stations, at the shipyards, where the men may get the books they most desire, and where they may leave notice of request for books.

Library service has gone into the Peninsula shipbuilding plant, and the Albina Engine Works and has met with instantaneous favor. The work will be carried on as far as funds will permit.

There are hundreds of new books on shipbuilding and various war-time topics which have been added to the library and these are especially popular with men working in war industries.

Timely Books Received.

Timely books recently added to the library are:

"The Voice of Lincoln," by Youngblood—"A Soldier's Memories in Peace and War," by Bartholomew—"Sur les routes du droit, Blood et Gay," by "Kourouzen unelma; roman," by "The Dream of Youth," by Kussel—"An Englishman's Recollections of Egypt," by Moore—"Japan, Day by Day," by Patterson—"Sea-pie; being some minor reminiscences and tales of other men," by Aumonde—"Just Outside," by Brown—"Flying Tension and other stories," by Copplestone—"The Last Naval Paper," by T. S. Arthur.

BIG RANCH CHANGES HANDS

John J. Kelly, Sheepman, Buys 3500-Acre Property.

HEPPNER, Or., July 31.—(Special.)—An important real estate transaction was closed here today when John J. Kelly, a prominent sheepman of Morrow County, became owner of the 3500-acre ranch belonging to the estate of the late George Perry.

The property is situated on Rock Creek, in Morrow and Gilliam counties, and is considered one of the best stock ranches in that section.

The deal included 2000 sheep, together with a number of workhorses, farm implements and hay. The consideration was \$45,000.

ROBERT R. RANKIN RESIGNS

Assistant United States Attorney to Join Private Law Firm.

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SURVEY OF PLANTS HERE IS DECIDED

Chamber Will Form Body to Work With Regional Adviser of War Industry Board.

MR. WITHERSPOON VISITS

Purpose Is to Ascertain Capacity and Output of Factories and Determine How They Can Help in War Work.

Officers of the Portland Chamber of Commerce spent today to perfect a local organization which will work in conjunction with Herbert Witherspoon, of Spokane, regional adviser for the 20th zone of the War Industry Board.

This organization will consist of a general chairman for this district and a number of sub-committees, representative of the various industries. The 20th zone, in which Portland is included, consists of the states of Oregon, Washington and Idaho.

This plan was decided upon yesterday following a further conference between Mr. Witherspoon and the officers of the Chamber. It will be the function of the local organization to make a complete survey of every manufacturing plant in Portland and ascertain the present capacity and output of each.

Government to Be Helped. The committee also will determine the extent to which these plants may be devoted to war work. When completed, this information will be forwarded to Mr. Witherspoon at his general office in Seattle. The purpose of the whole movement is to effect a co-ordination of the manufacturing activities of the country and to arrange some plan for distributing contracts, to the end that a maximum of production to meet the requirements of the Government may be insured.

After conferring with officials of the Chamber of Commerce and visiting various Government officials stationed here, Mr. Witherspoon left last night for Spokane. He expects to return to Portland in about two weeks for a general conference with the chairman and the members of the general committee in charge of the local situation.

At that time, it is the intention of Mr. Witherspoon personally to visit every manufacturing plant in the city and thoroughly acquaint himself with the manufacturing possibilities of Portland. When he has completed this inquiry in the three states over which he has jurisdiction, Mr. Witherspoon plans to go to Washington D. C. to meet with the War Industry Board.

Mr. Witherspoon is Pleased. "In the short time I have been in your city," said Mr. Witherspoon yesterday, "I have found an splendid spirit of co-operation among your people in anything related to war work, and the proposal to organize those activities on a more practical basis. This is particularly true among your manufacturers."

"One manufacturer this morning called me by telephone to inform me that his plant was now working one-half time on war work business. If necessary, he added, he will turn his plant over entirely and devote full time and capacity in helping to respond to the needs of the government. This same unselfish spirit of eager co-operation prevails everywhere I have gone."

GENERAL MANN IS RETIRED

Army Officer Relieved on Account of Physical Disability.

WASHINGTON, July 31.—Having reached the age of 64, Brigadier-General William A. Mann, United States Army, commanding the Eastern Department, retired last night. Major-General J. Franklin Bell, now in command of Camp Upton, New York, may be named as successor to the Eastern Department. The main grievance seems to be that people still insist upon consulting the American dentists, whose waiting rooms, says a correspondent, are "filled with society people, who think it is fashionable to be charged steep prices on bills made out in English."

U. S. DENTISTS ANGER HUNS

Foe Rolled Because Society People Patronize American Experts.

AMSTERDAM, July 31.—The fact that there are still a number of American dentists practicing in Germany is the subject of an angry comment in letters to the Cologne Gazette. The writer complains that the business of German dentists now in the Army is falling into the hands of the Americans. "The main grievance seems to be that people still insist upon consulting the American dentists, whose waiting rooms, says a correspondent, are 'filled with society people, who think it is fashionable to be charged steep prices on bills made out in English.'"

CAFETERIA IS PLANNED

Coos Bay Company to Provide Accommodations for 700 Men.

MARSHFIELD, Or., July 31.—(Special.)—Manager James Polhemus of the Coos Bay Shipbuilding Company today announced the company is about to start construction of a cafeteria, commodious enough to accommodate 700 men at luncheon time. The building will seat that number of men, who will be privileged to buy coffee, soup, and full meals if they choose.

Lockers will be provided for the men's lunch boxes and general club-room will be provided for smoking and reading during the noon hour.

FIVE PRELATES ARRESTED

Clash of State and Church in Mexico Leads to Summary Action.

EL PASO, Tex., July 31.—Five high church officials in the state of Jalisco, Mexico, have been arrested and thrown into prison, according to a report received here today.

Their arrest followed the arrest and deportation of Archbishop Francisco Orozco Y. Jimenez, of Guadalajara.

Friction between the church and the state was the reason for the arrests.

Phone your want ads to The Oregonian. Main 7070, A 6035.

COLUMBIA

A COOL PLACE TO GO

TILL SATURDAY Then Gone Forever



MARGUERITE CLARK

AS BOTH LITTLE EVA AND TOPSY

Uncle Tom's Cabin

Since Marguerite Clark's "Goose Girl" no one of this little star's pictures has been more eagerly looked forward to than this, the filming of Harriet Beecher Stowe's great story.

OHIO CAMP THRILLS

Portland Man Enjoys Sight of Soaring Airplanes.

OREGON MEN SWAP YARNS

William Thrift Pangle, Manager of Heilig, and Lieutenant Hall, of Lebanon, Meet Unexpectedly in Hayfield.

Out of a clear sky—and no mistake about that—William Thrift Pangle, manager of the Heilig Theater, plucked a bit of the dramatic the other day back in Ohio, where with his daughter, Florence, he is making his first visit in 25 years.

Mr. Pangle literally met an Oregon man, who dropped down out of the ether, blue into one of the clover fields of Ohio, and the man was Lieutenant Russell F. Hall, Lebanon, Or., the only Oregoner at the Wilbur Wright Field, Fairfield, Ohio. Lieutenant Hall is the son of A. F. Hall, of Lebanon, and Mr. Pangle's description of the meeting is a little gem of letter-writing. After relating the commonplace events of a day's ride by automobile, Mr. Pangle wrote:

"Now for the thriller! On our way I saw several airplanes, but they were going away from us. Presently we sighted a plane just ahead of us and over us. He landed in a field just a quarter of a mile away, and doctor and I jumped a fence and ran over. I was leading by several hundred feet. I ran up to the flyer, a little leary, thinking he would not let me near the plane. I saw he smiled, and then I told him I had come a long way—from Portland, Or., to get near a plane. You should have heard him yell 'Oregon! That's my state. My home is in Lebanon, and I went to school at Eugene, Ore.'"

"Now wasn't that wonderful—in the middle of a hay field in Ohio, to meet a man from Oregon? Two Oregon people meet in Ohio—one out of the sky—how's that for a newspaper thriller?"

Mr. Pangle discovered that Lieutenant Hall was an instructor in the field and then the Pangle party was allowed to view the plant, and witness several flights. Lieutenant Hall is planning to come to Oregon on a visit soon. Mr. Pangle learned that the plane was "a beauty," measuring 42 feet on the wings, weighing 1500 pounds and costing \$12,000.

Book Censorship Is Asked.

SEATTLE, Wash., July 31.—(Special.)—Judge Thomas Burke and Rev. M. A. Matthews appeared before the School Board Wednesday noon and urged that a searching examination of

all the text books in use in the Seattle schools be made to determine whether or not they contain misstatement of fact or insidious praise of Germany or of Germany's world relations, such as would poison the minds of the children by upholding to them ideals which are contrary to American standards.

Having abolished the study of German in the public schools, the next move planned is to censor German propaganda that may have crept into the text books.

SKELETON MYSTERY BARED

Bones Found in Cave Are Those of Papago Indians.

PHOENIX, Ariz., July 31.—The caves on the Maricopa Indian reservation, 20 miles from Phoenix, in which a score of well-clothed skeletons were found yesterday, were declared by a coroner's jury today to be the burial place of Pa-

pago Indians who had died on the reservation many years ago.

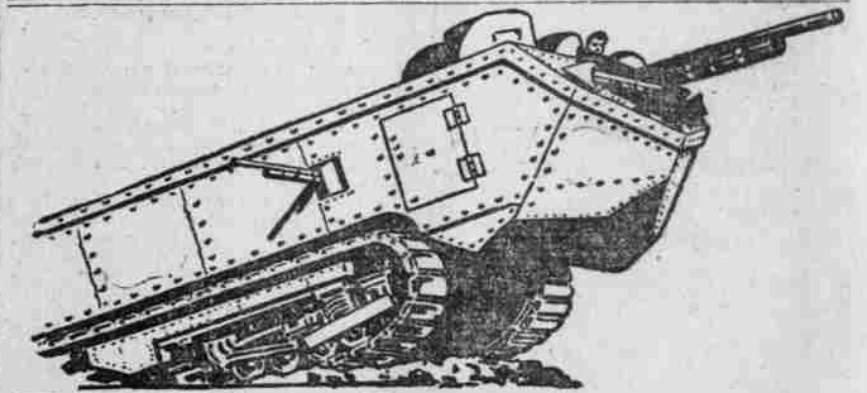
The clothing found on the skeletons bore the marks of Philadelphia and Chicago manufacturers.

"MORALS CENSOR" OUSTED

Chicago Official Removed After Inquiry as to Inefficiency.

CHICAGO, July 31.—M. L. C. Funkhouser, known as Chicago's "Moral Censor," was ordered discharged from his position as second deputy superintendent of police by the civil service commission today after a hearing extending over several weeks into charges of inefficiency and insubordination.

Major Funkhouser's attorneys alleged that the charges against him were the result of a plot on the part of the vice interest, which he had been active in suppressing.



Bringing Iron to the Battle-Front.

Our allies are holding fast—in this our country's peril. With weight of iron we will help conquer the foe and drive back the despicable Hun! What is most needed at the battle-front, as well as at home, is more iron.

It takes muscles of iron and nerves of steel—real men—men with red blood, men with the brawn to do and nerve to buck the line. Men "with a wallop," men with vim, vigor, are those who take "Ironite," a new discovery, composed of iron and herbal extracts, and recently found to be a wonderful tonic for the manufacture of red blood within the body. Doctor Pierce and a dozen physicians at the Surgical Institute in Buffalo, N. Y., have long experimented and have at last found the

best blood maker and nerve tonic known to-day. This they called "Ironite." It's an iron tonic that puts new energy, life, stamina into the blood. "Ironite" is to be procured of almost all druggists, in 60-cent vials. If you want to try it, send 10 cents to Dr. Pierce's Surgical Institute, Buffalo, N. Y., for a trial package. You will find "Ironite" tablets equally as good and effective as Doctor Pierce's Pleasant Pellets, which have been known for the past fifty years as a gentle herbal laxative. Folks at home have acquired the healthiest of habits. They become "regular as clock-work," after taking these "Pleasant Pellets." Being composed of May-apple, aloes, jalap, they are perfectly harmless to any system. They are tiny sugar-coated pellets that cure biliousness.