

INCOME TAX REPORTS MUST BE FILED SOON

Collector Milton A. Miller Asks Prompt Compliance.

JUNE 15 PAYMENT DATE

Assistants Will Aid Taxpayers of State in Filing Out Required Statements.

Although certain changes in the income tax are expected to be made in the revenue bill now pending before Congress, Milton A. Miller, collector of internal revenue, is advising all those subject to the tax to begin now to figure their incomes for the past twelve months.

"Everyone knows, or should know what his or her earnings for 1918 were," said Mr. Miller, "Returns must be filed by all and work on them should start at once."

According to present provisions—which are not expected to be changed readily in the pending legislation—all single persons with an income over \$1000 a year and those married persons whose combined income is over \$2000 are subject to the tax.

Filing Required March 1.

Returns are to be filed by March 1 and payments by June 15. Blanks ready for distribution are expected at the Portland office within the next week or two. It is possible that the time for filing returns may be extended slightly, though this is not certain.

Men from Collector Miller's office will be sent among taxpayers all over the district to help in filling out the return blanks, when they are distributed.

"Gross income must be figured from all sources," said Mr. Miller yesterday in explaining the law. "Overtime pay, money earned by minor children, property sold at a profit, interest on bank deposits, interest on bonds, except city, state and county, stock dividends—all these and more must be figured in the gross income."

Few Items Exempt.

"Net earnings of dealers in merchandise must be figured as the difference between gross sales and the cost of goods, plus necessary expenses. Professional men must figure in all fees, deducting therefrom all expenses in connection with the practice."

"All produce sold by the farmer, whether grown by him or not, will be figured as income, after deducting expenses connected with planting, cultivation, harvesting and marketing. Farm produce consumed by himself is not figured as income."

Very few sources of income are exempt. Gifts and bequests, proceeds of life insurance, annuities, alimony received and dividends on unexpired life insurance policies are not included.

Officers Extend Aid.

"Interest on personal indebtedness, taxes, except Federal income, excess profits, inheritance and assessments for local improvements, losses in business and trade, depreciation on real property, are among items which may be deducted in figuring income."

"Contributions to charitable organizations may be deducted up to 15 per cent of one's income. "The internal revenue office is anxious to help in the filing of returns. All those who are worrying about the provisions of the tax and will do everything possible to aid taxpayers in meeting the requirements of the law. It has been a prosperous year for all and we want to see that everyone gets a square deal in the Government to meet its obligations."

CITY'S GARBAGE DECREASES ANNUAL REPORT OF MUNICIPAL INCINERATOR COMPLETED.

Erection of Oil Reduction Plant is Recommended to Portland Commissioners.

Food conservation and the increased cost of living during the past year caused a large reduction in the quantity of garbage delivered at the Municipal Incinerator. The decrease amounted to 27 1/4 tons over the fiscal year of 1917, according to the annual report of William G. Helber, superintendent of the incinerator, filed yesterday with City Commissioner Perkins.

In addition to the elimination of waste of foodstuffs the sale of garbage as hogfeed also cut down the delivery to the incinerator.

The total revenue of the plant was \$280.25.

Garbage collectors in Portland decreased during the year from 101 to 74, many quitting the business to enter the shipyards.

The erection of a reduction plant to utilize all garbage by converting it to grease and oil is strongly recommended by Superintendent Helber. The present plan of burning garbage, he states, is wasteful and uneconomical.

"Portland garbage shows a high percentage of grease and oil," the report states, "and with the expansion and increase of these products at high prices, a reduction plant can be placed on a self-sustaining basis in a short time. Such a plant could be constructed near the river below the city and the garbage delivered to the plant on barges. By the establishment of several loading stations the cost of collection can be reduced to a minimum."

MOTORSHIP FIRM ELECTS Merrill A. Reed President of Vancouver Corporation.

YANCOUVER, Wash., Jan. 27.—(Special.)—The stockholders of the Motorship Construction Company, of this city, has held an election and announced the following officers for the current year: President, Merrill A. Reed; treasurer, J. W. Daugherty; secretary, W. M. Umbdenstock; trustees, W. S. Short and W. J. Kinney. This company is working on Government contracts in building lifeboats and rafts and has expanded wonderfully during the past year.

BEAVERTON BOY III IN EAST.

BEAVERTON, Or., Jan. 27.—(Special.)—Word has been received here that Lester Squires, son of Mr. and Mrs. W. E. Squires, of this city, has been taken to a hospital at Washington, D. C., where he was employed in the War Department as a clerk. His sister, Miss Hazel Squires, recently received an appointment as a clerk in the Insurance Bureau of the War Department and reached Washington the day following the illness of her brother. She was formerly a teacher at Multnomah.

TELEPHONE YOUR ORDERS IF YOU CAN'T COME TO THE STORE—MARSHALL 4600 OR A 6101.

"Under Four Flags" See this third official U. S. Government War Picture at the Majestic Theater this week. Admission 25c.

Symphony Orchestra Portland Symphony Orchestra in Victory concert at the Hellig tomorrow evening. Tickets 35c to \$1.

Mail Orders Filled from this and all our ads while quantities remain if received within three days of publication. Mail us your order today.

Meier & Frank Co. THE QUALITY STORE OF PORTLAND

Permanent Hair Waving The woman who has exercised great care and patience in making an attractive coiffure of straight hair (sometimes with dubious results) will be delighted at the ease with which the permanently waved hair may be arranged. Permanent waving is a specialty of our Hair Dressing Salon—Fifth Floor, Fifth Street.

Double Savings Days at Meier & Frank's

Charge Purchases Go on the February Bills 2 BIG EVENTS NOW IN PROGRESS Charge Purchases Go on the February Bills

Reconstruction and Readjustment Sales

Practically every one of our 70 departments contributes to make this the greatest sales-celebration in years, as it is the timeliest of events, big with interest and importance to all whose desire it is to "keep the wheels of industry turning."

Great 5-Days-Before-Stock-Taking-Sales

What the first day of our before-stock-taking-sales brought forth in the way of wanted merchandise at reduced prices you already know. Some of the items in our Sunday announcements are still available. These and other new lots for today.

High-Grade Tailored Suits



Drastically Underpriced Today Formerly \$47.50, \$55.00, \$57.50

\$27.50

We have never known better suit values than are offered in this assortment of 165 today. \$27.50 will buy today garments that show all the evidences of costing at least twice our sale price, as indeed many of these garments did originally. Materials are high quality broadcloths, velours and silvertones. Strictly tailored suits on long straight lines, belted models, high waistline and regulation styles, plain and pleated backs. Plain notch and large roll collars of self material or of velvet. Fashionable shades of navy, brown, plum, taupe and oxford. Wonder values at \$27.50. —Meier & Frank's: Fourth Floor. (Mail Orders Filled.)

Thousands of Yards Embroideries 25c

Staple embroideries including the following—bands, edges and ribbon beadings from 1 to 5 inches wide, flouncings from 12 to 17 inches, 20-inch allover embroideries and 17-inch corset cover embroideries. Swiss, nainsook and cambric materials. For women's, children's and infants' wear.

To 65c Edges and Bands 25c Net top, Filet and shadow edges and bands in white and cream. Black Chantilly edges. Widths range from 3 to 12 inches. Yard only 25c. 75c-\$1.00 Edges, Bands 49c Net top, shadow and Filet laces, silver and gold bands and edges, other novelties. Black edges and bands. 2 to 12 inches wide. —Meier & Frank's: Main Floor. (Mail Orders Filled.)

A Special Sale of \$4.50 to \$6.50 Curtain Linens \$2.45 Limited quantity of good printed linens suitable for curtains, slip covers, etc., at this greatly reduced price while any remain. 50 inches wide.

Sale of \$6.00 to \$18.00 Fancy Knitting Bags 1/2 A good selection of fancy knitting bags in attractive new designs. Made of panne velvet, silk moire, broadcloth, etc. Now \$3 to \$9.

Filet Curtain Nets 23c Splendid quality Filet curtain nets—square mesh material with small designs. Yard only 23c. —Meier & Frank's: Seventh Floor. (Mail Orders Filled.)

Library Scarfs for 39c Library scarfs stamped on tan linen and brown and green art cloth. Attractive designs. To \$1.50 values. —Meier & Frank's: Second Floor. (Mail Orders Filled.)

A Sale of \$1.50 Waists 98c For Clearaway A limited number of waists at this price today while any remain. Neat tailored styles in white voile, both plain and self-striped effects, also gray striped Eden cloth. Daintily embroidered, tucked and hemstitched models. High and low-neck styles. —Meier & Frank's: Fourth Floor.

Special Sale of "Perrin's" 2-Clasp Chamoisette Gloves at 47c Wonderful values! These are "sub-standards" of the famous Perrin's make women's finely serviceable chamoisette gloves. You know the washable qualities of chamoisette gloves. Black, white, tan and khaki colored gloves with backs embroidered in contrasting colors. Two-clasp styles. All sizes 5 1/2 to 7 1/2. —Meier & Frank's: Main Floor. (Mail Orders Filled.)

Punktal Lenses give a field of distinct view corresponding with an angle of 60 degrees whereas the angle covered by the ordinary "flat" lens may be as small as 16 degrees. Our optometrist will expertly fit your eyes with Punktals. Broken lenses duplicated from the pieces. —Meier & Frank's: Optical Shop, Mezzanine.

2 Big Lots Women's Shoes Sensational Reductions It will pay you to buy at least two pairs of these shoes at these greatly reduced prices. \$3.95 All-black shoes in lace and button styles, some have cloth tops. High, medium or low heels. Solid leather soles. \$5.15 J. & T. Cousins patent button shoes with cloth or kid tops. Black kid and patent with colored kid or cloth tops. Tan lace shoes with medium heels, some with cloth tops. Colored suede shoes with cloth tops, medium heels. Many other short lines. All have gray leather soles. Leather or covered heels. All sizes in the lot. —Meier & Frank's: Third Floor. (Mail Orders Filled.)

\$4.65 4? An Unheard-of Low Price For These High-Grade Silk Shirts Would Sell Regularly for \$5.65, \$6.50 and \$7.00 This store's announcement of a silk shirt sale always excites the eager attention of discriminating men. We have a reputation for value-giving to uphold which will tolerate no halfway measures. With which preface we proceed to state that

THIS SILK SHIRT SALE FAR OUTRANKS ANY LIKE DISPOSAL WITHIN MONTHS

We base this estimate on the number of shirts involved, the uniform high quality of the fabrics, the superiority of designing and workmanship that marks the garments, the profusion of desirable patterns and colorings and on the fact that the price is reduced so much as to startle the most blasé shirt buyer.

Fine heavy qualities broadcloths, bengalines, Jap silks, tub silks. A world of handsome striped designs in plain wide and narrow, 2-tone, multicolor and satin stripes. All sizes 14 1/2 to 17 1/2 included. Supply your silk shirt needs for months to come in this supreme value-giving sale at \$4.65. —Meier & Frank's: Main Floor. (Mail Orders Filled.)

Sale of Silverware Less Than 1/2 A big disposal of silverware—some pieces are slightly scratched or marred, other pieces are perfect, but rarely in complete sets. The assortment includes knives, forks, spoons, sugar shells, pie servers, cake baskets, tea pots, vases, compots, sandwich trays, bread trays, etc. Specially priced from 10c to \$5—all LESS THAN HALF. Limited quantity. —Meier & Frank's: Silverware Shop, Main Floor.

Service Flags There is a rapidly spreading movement on the part of employers to show on a service flag the number of "boys" they have taken back into their employ on return from military service. We make these flags to special order. Silk, wool and cotton. Very moderate prices. —Meier & Frank's: Fifth Floor, Sixth Street.

Today!—That Eagerly Awaited Event—MEIER & FRANK'S Great Annual "HURT GOODS" SALE

An event that hundreds of thrifty Portland women have been inquiring about begins at MEIER & FRANK'S promptly at 9 o'clock this morning. It is our annual disposal of "hurt" goods. A tremendous clearaway of all "hurt" pieces in our Household Utilities Section at prices that are but a fraction of the original selling figures and present worth. Included in this tremendous disposal while any remain are

Crockery Aluminumware Woodenware Chinaware Graniteware Nickelware Glassware Ironware Cut-Glass Brassware Tinware Lamps Thousands of pieces—samples, shopworn, slightly marred and imperfect articles left over from many months of unprecedented selling in our Household Utilities Section. All useful articles which are for the most part not impaired in any noticeable way. Come early for best selection. NO PHONE ORDERS—NO DELIVERIES ON LESS THAN \$2 PURCHASES EXTRA SALESPERSONS TO SEE THAT YOU ARE WAITED ON PROMPTLY —Meier & Frank's: Basement, Fifth Street.

PORTLANDER GETS PATENT Nut Locking Device Invented by Harry Arnold. Patent papers for an improvement in nut-locks have been secured from the Government by Harry Arnold, an employe of the Northwest Steel Company, residing at 474 Market Street. Designed to be strong, durable and efficient in holding together rails, heavy machinery and other materials, the lock consists mainly of a square-headed nut with U-shaped key to hold it in place. Mr. Arnold, who also has other inventions under way, has received an offer of \$10,000 for the nut-lock, he says.

BOYS GLAD TO QUIT HUNS Two Vancouver Youths, Long Prisoners, Are Released. YANCOUVER, Wash., Jan. 24.—(Special.)—Robert and Fred McEany, who were captured by the Germans in France in June, last year, have been freed and returned to Company D, 127th Infantry. In a letter home they said that they could not put in writing what they think of the Huns, but will leave that to tell when they return home. With a number of English and French prisoners, they were told by the Huns at Geissen, Germany, to shift for themselves, and they did so. They had been working in a foundry and were fed on beets and beet soup, and lost much in weight. When the boys reached the lines of France they were given a royal welcome, good food, and were treated as heroes.

LARRIMORE QUILTS HOTEL J. H. Sawyer Becomes Manager of Standifer Institution. YANCOUVER, Wash., Jan. 27.—(Special.)—J. H. Sawyer has succeeded E. E. Larrimore, as manager of the Liberty Hotel, at the G. M. Standifer Construction Corporation. Mr. Sawyer comes from the Del Monte, in California. Mrs. Sawyer will be accountant. Mr. Sawyer has been employed in a number of hotels in the United States and also was manager of the well-known hotel, Alexander Young, in Honolulu, Hawaii. He was manager of the Hamapo Hotel, in Portland, before going to Honolulu and also was night manager of the Benson Hotel, in Portland. Mr. Larrimore is assigned to the commissary department of the G. M. Standifer Construction Corporation. Phone your want ads to The Oregonian. Main 7070, A 6025.

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