EARLY INCOME TAX STATEMENTS URGED

Revenue Collector Will Mail

SELL Sale TO SPEED

With effect of the format of the first of the firs come received from all sources for the calendar year ending December 31, 1919. Taxpayers should prepare their figures as soon as possible after Jan-uary 1, so that they may be able to submit their returns when the forms reach them.

"Taxpayers are urge, to file re-turns as soon as procticable after receiving their blanks in order to save themselves annoyance and delay Both are experienced woodsmen, which they are sure to experience if they put off filing until towards the hap. Andrew Cooper heads a searchclose of the filling period, when there is usually a great congestion and a consequent slowup in the service it is possible to rendes taxpayers.

"The staff of my office will be pre-

and every facility will be accorded them for the prompt filing of their returns. Taxpayers can help themselves and the government by not described them. laying such filing and by being pre-pared to file when they receive their

EUGENE PROFESSOR QUITS

Allan C. Hopkins to Take Position With Portland Company.

UNIVERSITY OF OREGON, Eugene, Dec. 21.—(Special.)—Allan C. Hopkins, professor in the school of commerce of the University of Orecept the place of office manager of the Glenn E. Miller Investment company, in Portland. He will enter upon his new position January 1.

Professor Hopkins has been teaching classes on the campus and in the

Professor Hopkins has been teaching classes on the campus and in the Portland extension center, in life and fire insurance, foreign exchange and investments. Arrangements for filling his place have not yet been made, according to D. Walter Morton, head of the school.

of the school.

Every member of the faculty of the school of commerce, including Dean Morton, has had offers to go into private work at largely advanced sal-

NEEDS TO BE DISCUSSED

College Expert to Tell Farmers How to Fight Pests.

OREGON AGRICULTURAL COL-OREGON AGRICULTURAL COLLEGE, Corvallis, Dec. 21.—(Special.)
—Oregon weed pests, particularly
Canada thistle, which is said to be
giving farmers more trouble than
any other weed, will be considered
during Farmers' week, December 29
to January 3, in connection with the
farm crops programme.

farm crops programme.
Surveys in the Willamette valley last season showed the Canada thistle to be a serious menace to crops.
John R. Nevlus, instructor in farm
crops, in charge of weed eradication
methods, will tell how to combat this
and other perennials.

own education and recreation fund and spend it as it likes, according to an order received there yesterday from the war department. Athletic, dramatic, musical and other enter-tainments are permitted, provided they are not in competition with amusements provided by the war de-partment.

YOUNG JOY RIDERS HELD Silver Reaches Highest Level

of the Benson Parent-Teacher association.

Those who plunged into speculation of file coint of the coint of the special coint of the sp

pressing. Danger is seen in idleness and the lumber industry can absorb a large part of the men seeking work, if the product can be shipped

quet and social gathering of employes and officers Thursday night at the ABERDEEN, Wash., Dec. 21 .- (Special.)—The last of the logging camps in this county still in operation closed dancing and entertainment numbers in this county still in operation closed down for the Christmas holidays. Several of the camps already have been closed a week or ten days on account of the weather. Ten Poisen camps are among those that closed last night. About 700 men of that company will draw their pay checks Monday.

dancing and entertainment numbers by professional entertainers and members of the staff made the occasion pleasant. This was the first event of the kind held in four years as the annual meetings were omitted during the period of the war.

A profit-sharing plan has been establed.

usually active one in the sale of gov-street.
ernment and municipal bonds, accord- A ninth man, carrying a suitcase of ing to John L. Etheridge, president wine, made his escape after Mossie

tablished by Freeman Smith & Camp company for employes of its Portland and San Francisco offices. The company, in concluding a profitable year's business, is declaring a dividend to its employes, numbering 23 in the two offices, of 15 per cent of their salaries for the year. Those who have been with the company a full year will receive a Christmas present of nearly two months' salary.

E. A. Cudahy, president of the Cudahy Packing company, in his annual report to the stockholders, made public due to the agitation incident to proposed legislation aimed at the packing industry, reiterates the state-

EXEMPT FROM FEDERAL INCOME TAX

WE OWN AND OFFER, SUBJECT TO PRIOR SALE

\$930,000 Teel Irrigation District

Umatilla County, Oregon

6% Serial Gold Coupon Bonds

Interest payable January 1 and July 1 at the office of the County Treasurer of Umatilla County, Oregon, or at the Fiscal Agency of the State of Oregon in New

York; bonds callable at any interest payment date and upon ninety days' published notice at 103 and accrued interest.

Canadian Bonds Exempt From All Dominion Government Taxation Bonds of French Cities Exempt From All French Government Taxation

6½% to 7% Interest

cially when they have behind them such a great amount of taxable property, wealth and resources, in proportion with the outstanding indebtedness, as the following bonds

	Rate.	Maturity.	Price.	Yield.	
24,333	#Fort Williams, City of 5	F&A 1934	86.25	6.50	
28,712	2Manitoba, Province of, Guaranteed 4	J&D 1930	81.19	6.50	
10,000	†North Vancouver, City of, Prov. of B. C 6	J&D 1922	97.34	7.00	
20,000	*Regina, City of, Province of Saak 6	M&S 1923	98.56	6.50	
*9.246	11 Vaucouver, City of, Prov. of B. C 41/2	J&D 1923	91.41	7.00	
6,000	*Victoria, City of, Prov. of B. C 6	M&S 1928	96.87	6.50	
46,000	*Greater Winnipeg Water District 5	J&J 1922	96.49	6.50	
6,000	*†Greater Winnipeg Water District 6	J&J 1923	98.46	6.50	
200	††Greater Winnipeg Water District 5	F&A 1923	95.97	6.50	
100	††Greater Winnipeg Water District 6	J&J 1924	98.23	6.50	
100	†#Greater Winnipeg Water District 5	J&D 1923	95.37	6.50	
100	ttGreater Winnipeg Water District 6	F&A 1923	98.39	6.50	
49.000	**Bordeaux, City of, France 6	M&N 1934	92.50	6.80	
28,000	**Lyons, City of, France 6	M&N 1934	92.50	6.80	
45,000*	*Marsellles, City of, France 6	M&N 1934	92.50	6.80	

†*Denotes \$100 denomination. †Denotes bonds of \$500 denomination.
†*Denotes bonds of \$500 and \$1000 denominations. *Denotes bonds of \$1000 denomination.
**Denotes bonds of \$100, \$500 and \$1000 denominations. ‡†Denotes bonds of \$486.66 and \$372.33 denominations. ‡Denotes bonds of \$486.66 denomination.

Burglar and Fireproof Safe Deposit Boxes for Rent.

MORRIS BROTHERS, Inc.

Hazelwood Company, Distributor, Portland, Oregon

MORRIS BROTHERS, Inc.

Open Until S P. M. on Saturdays

LIBERTY and VICTORY BONDS

Your Livery and victory bonns.

18t 1st 2d 1st 2d 8d 4th Victory.

18t 1st 2d 1 Total ...\$09.06 \$05.53 \$01.76 \$08.87 \$01.87 \$94.77 \$92.28 \$08.96 \$95.96

The Bank of California

NATIONAL ASSOCIATION

Founded 1864

Head Office, San Francisco

Capital, Surplus and Undivided Profits \$17,000,000

Under authority of the Federal Reserve Act this bank is now empowered to perform all kinds of fiduciary service and transact any Trust business authorized by law. By appointment or agreement it will act in the following capacities:

Trustee

Administrator or Executor Fiscal Agent or Escrow Agent Receiver or Assignee Registrar or Transfer Agent

We shall be glad to discuss or correspond with those interin all its phases.

PORTLAND BRANCH

Third and Stark Streets W. A. MACRAE, Mgr. J. T. BURTCHAELL, Asst. Mgr.

Denominations \$500 and \$1000

Bonds adjudicated and confirmed by the Circuit Court of Umatilla County, Oregon, and legality approved by Messrs. Teal, Minor & Winfree of Portland, Oregon, and by the Hon. Geo. M. Brown, Attorney-General of the State of Oregon.

Engineering features and water supply have been approved by the well-known consulting engineers and irrigation authorities, Mr. A. J. Wiley of Boise, Idaho, and Mr. A. Wold of Seattle, Washington,

In making the purchase of these bonds, we have also had the benefit of the advice and judgment of Mr. O. Laurgaard, now City Engineer of Portland, Oregon, and formerly consulting engineer on many irrigation projects in the states of Oregon and

These bonds have been certified by the Irrigation Securities Commission of Oregon as legal investments in Oregon for "all trust funds and for the funds of all insurance companies, banks, both commercial and savings, trust companies and bonding companies, and any funds which may be invested in county, municipal or school district bonds" and the bonds "may be deposited as security for the performance of any act when the bonds of any county, city, school district or other municipality may be so deposited."

We summarize the following from a letter written us by J. Frank Spinning, Secretary of the District:

The bonds are secured by 16,500 acres of fertile alfalfa land located in a solid body near Echo, Umatilla County, Oregon, the value of which, together with the water, has been certified by the State Irrigation Commission to be not less than two times the amount of the authorized bonds.

The interest on the bonds for the first three years has been personally guaranteed by a group of land owners whose net worth is estimated to be above \$1,500,000, and in addition application will be made to the State to guarantee the interest for a

The interest and principal on the bonds will be paid by taxes collected by the County Assessor, the same as State and County taxes, and are a lien superior to any mortgage (the land within the district is at present free from mortgages).

An assessment of \$8.00 per acre has been levied and unanimously assented to by the land owners for the year 1920 to assist in early completion of the project.

AMOUNTS AND MATURITIES Amount Principal Due \$110,000.00......July 1, 1934 Amount Principal Due \$55,000.00...........July 1, 1929 \$66,000.00..........July 1, 1930 \$121,000.00......July 1, 1935 \$143,000.00.....July 1, 1936 \$77,000.00......July 1, 1931 \$88,000.00.....July 1, 1932 \$171,000.00......July 1, 1937

Price to Yield 6%

\$99,000.00.....July 1, 1933

No Income Tax to Pay

G. E. Miller & Company

GOVERNMENT, MUNICIPAL AND CORPORATION BONDS 204-6 Northwestern Bank Building Portland, Oregon Telephone Main 4195

Write, Telephone or Wire your order at our expense. Full details regarding this issue

PORTLAND, OREGON BONDS

To Yield 5 Per Cent.

No Income Tax to Pay.

Telephone Main 715 and get details.

CLARK, KENDALL & CO. INC.

FIRE AND STARK STREETS - POSTLAND CREEK



MUNICIPAL BONDS

OREGON—WASHINGTON—IDAHO

To Net 4.90% to 6.50% Exempt From Present Income Tax

E.L. Devereaux & Company

87 Sixth Street Broodway 1042 Ground Floor Wells-Fargo Building

GOVERNMENT, CORPORATION AND MUNICIPAL

BONDS

TO NET FROM 5% TO 7% PREFERRED STOCKS-LOCAL SECURITIES

ROBERTSON & EWING

207-8 NORTHWESTERN BANK BLDG.

Bonds Make Ideal Christmas Presents

Place Reservations Now for January Investment

Years of Experience Yours for the Asking

In the buying and selling of securities one needs judgment born of experience.

matters of investment.

Our current offering list embraces 40 issues of Pacific Northwest municipal bonds, yielding from 4.50 to 6 per cent; 8 conservative corporation securities, yielding from 6.125 to 7.22 per cent, and a group of high grade foreign bonds, yielding from 6 to more

San Francisco

Capital & Surplus \$600.000 Lumbermens Bldg.

PROVINCE of ONTARIO

TEN YEAR 514% GOLD BONDS AT PRICE TO YIELD 6.20% These bonds are payable, both principal and interest, in United States gold coin in New York.

DENOMINATIONS \$1000

Investment Safety

In considering any bonds offered by us the investor is absolutely safeguarded, knowing that they are securities that we ourselves have purchased for our own account, after careful investigation and analysis.

With this in mind, we call your attention to our offer of an issue of

These are a direct and primary obligation of the entire Province of Ontario, which is by far the most important in Canada. Its resources are so extensive and its bonded debt so small, compared with its assessed valuation, that we do not hesitate to give this issue our very highest recommendation.

We consider it one of the most remarkable opportunities for investment in a high-grade bond ever offered.

Complete information furnished on request.

BOND DEPT.

LADD & TILTON BANK

WASHINGTON AND THIRD

TACOMA, Wash., Dec. 21.—(Special)—Camp Lewis can create its

That is what our counsel is based on—and it is yours without

charge or obligation. Here is our ideal of service—to give conscientious advice in

than 7 per cent. Circulars gladly furnished on request.

Bonds-Trusts-Acceptances

Portland, -- Oregon.

Seattle