MAILING OF INCOME

NORMAL RATE 4 PER CENT

Burden Rests With Taxpayer to File Returns On or Before March 15; Penalties Are Provided.

Income tax returns for the year 1618 must be filed on or before March 15 next, and because of the vast volume of work represented Milton A. Miller, collector of internal revenue for the Portland district, and his entire staff, are busied with preparations for the receipt of the many long for the receipt of the many widow or a woman living away from her husband, if the net income exceeded \$1000, must file a return. A minor whose income was \$1000 or internal revenue minor's income was less than that amount, it must be included in the parent's return.

"The obligation is upon the tax-living away from her husband, if the net income exceeded \$1000, must file a return. A minor whose income was \$1000 or internal revenue minor's income was less than that amount, it must be included in the parent's return.

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"The obligation is upon the tax-living away from her husband, if the net income exceeded \$1000, must file a return. A minor whose income was \$1000 or internal revenue minor's income was less than that amount, it must be included in the work of the census office, according to a statement made yesterday by W. D. Bennett, supervisor for this district. His staff will work to the last thousands of income statements that

shortly will deluge their offices.

Forms for making the return are similar to those used last year, and are now in preparation, many of them already having been mailed to the list of taxpayers who made returns last year. Those who do not receive forms should apply without delay to the office of the collector and the filing of income tax returns is obligators.

1919 Tax Reduced.

For the year 1919, however, the tax the exemptions, and 8 per cent on the remaining net income. Last year the taxation was 6 and 12 per cent on

similar items.
One important fact, little known to the general public, is that the status of the individual for exemption pur-pose is that existing on December 31, 1919. As his relation to his dependents was on that day, so must his return be filed. For example, if Mrs. Brown died on December 36, her hus-band would not be entitled to an ex-emption on her account. But if Smith wedded on December 36, he would be entitled to claim the exemption granted to a husband.

Another quirk of the rulings is that if a child be born on December 31, the father is entitled to claim the ex-emption amount for such child, while if child attained the age of 18 on De-

every married person or head of a family whose net income was \$2000 or more. These are the exemptions. The normal rate for 1919 is 4 per cent on the first \$4000 of net income above the exemptions, and 8 per cent on the remaining net income. The regula-tions apply to every resident or citiaen. Eight per cent is assessed upon incomes of alien non-residents, when incomes arise from sources within the United States. There is no change in surtax rates, which range from I percent on the amount of net income because of the control of the surface of t

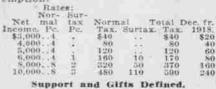
She says that her son wrote to more than \$1000 fine is fixed as the penalty for failure to make a return.

A head of a family is defined as a result suffered a relapse. She said she had not heard from him tains one or more individuals closely

She says that her son wrote to be from Portland that he had been sick, had gone to work again, and as a result suffered a relapse. She said she had not heard from him since.

SENTENCE IS SUSPENDED

Offender to Pay State \$50 and Make Good \$250 Loss. "a person who supports and main-tains one or more individuals closely connected with him by blood relationship, relationship by marriage or by adoption and whose right to exercise family control and provide for these dependencies is based on some moral or legal obligation." A single person is head of a family if he or she is the sole support of relatives living in the same house with him or her and if he or she exercises control of household affairs. The words "sole support" are used in the sense that there is no other person to whom the dependents may look for support. Income from other sources, such as dividends from stocks, interest on bonds, pensions, stocks, interest on bonds, pensions, etc., if meager enough still to leave the recipient dependent does not preclude a claim for exemption. Such in come, however, must be included in the return of the head of the family. The following table, computed up to the net income of \$10,000, is for an individual with \$2000 personal ex-



Division cannot be made between additional exemption allowed the married head of a family. Claim for exemption may be made by a single person who does not qualify as the head of a family, providing that person has others dependent upon him or her for support, and exemptions will be allowed for each dependent, if incapable of self-support or under 18 years. The boy who sends his mother more than half the sum required for her support, even though he has left home, may claim the \$200 exemption, provided the mother cannot support herself. If she is self-supporting the gifts and are not to be deducted. Living at home, the son may claim the \$2000 exemption if he is supporting his mother, but he cannot claim an additional exemption of \$200 unless the mother is incapable of self-supporting that when he volunteered to assist the boy he was aiding the first refugee from ravaged? nenia who has come to Oregon since the war.

Family Comes to Rescue.

It was night and the lad knew not where to go; he had not written his

rate is 1 per cent on net income in announced and the family soon came to his rescue. There at the sunction of the world need and the family soon came to his rescue. There at the sunction of the was in Portland he was so happy he could not sleep. He sources, have been totally destroyed. Other families, have been totally destroyed. Other families to keep him state or and to keep him to keep him state or and to keep him

ompute his tax:

If \$6000 was the net income of a lingle man in 1919, he first deducts is personal exemption of \$1000 looks.

TAX FORMS BEGINS

single man in 1919, he first deducts his personal exemption of \$1000, leaving a balance of \$5000. At the normal rate of 4 per cent he pays \$160 on the first \$4000. At the normal rate of 8 per cent he pays \$80 on the remaining \$1000. His additional surtax is \$10, 1 per cent on the amount of his net income between \$5000 and \$6000. His total tax is \$250.

In the case of a married man with two dependents, with a net income of \$7800 in 1919, he first deducts his personal exemption of \$2000 and his dependents' exemption of \$400. On personal exemption of \$2000 and his dependents' exemption of \$400. On the first \$4000 of the balance of \$5100 he pays \$160 at the normal rate of 8 per cent. On the remaining \$1100 he pays \$88 at the normal rate of 8 per cent. His surtax of 1 per cent on the amount of income between \$5000 and \$5000 is \$10. On the amount of income between \$5000 and \$7500 he pays Check in One Business Concern Re-\$30. or a surtax of 2 per cent.

\$30, or a surtax of 2 per cent. Some Minors Must File.

Husband and wife whose combi income equaled or exceeded \$2000 must file a return, either jointly or separately, as desired. A maid, a widow or

Every Citizen Asked to Turn in Any Name Not Listed.

veals Heads of Six Families Not Enumerated.

HAVE YOU BEEN ENUMERATED?

If not, or if you have any doubt, fill out this coupon and mail to WILLIAM D. BENNETT, Supervisor of Census, Fenton building, Portland, Or., or telephone Chamber of Commerce: Broadway 440.

On January 1, 1920, I was living at the address given below, but to the best of my knowledge I have not been enumerated there or anywhere else.

Street and No..... Between what two cross streets?.... City

payer to file an income tax return minute permitted by the federal govpayer to file an income tax return provided he was in receipt of an income during the year 1919 which brings him within the provisions of the act," said Milton A. Miller, collector of internal revenue. "In the case of a single person, if the income was \$1000 or over, and in the case of a married person living with his wife on December 31, the income was \$2000 or over, a return is required. Income includes salary, wages, interson of the provisions of the federal government in the effort to count every enament in the effort to count every one, but it is feared that, unless those knowing of some not yet listed, there will be a falling down. The office will be a falling down. Income includes salary, wages, interest, profits from business, profits from sales of real estate or personal property, and from whatever source derived. It applies equally to men and women.

The second property and from the second property of the chamber of Commerce.

We have the second property of the second property

in the rate of tax since last year. The normal tax this year on net incomes up to \$4000 is 4 per cent, and on amounts in excess of \$4000, 8 per cent.

SHIPYARD WORKER SOUGHT

Talent as Composer Shown.

Carmel Sullivan Power, well known as a harp soloist in this and other Oregon cities, has of late developed and autographed the copy of the song

Normal Rate 4 Per Cent.

Exemptions to the amount of \$3500, paid to them by the government, are granted to service men. Thus, if a service man was discharged six months ago, he would make return only for such portion of his 1919 income as was represented by private affairs, the money paid him for his enlistment service being automatically exempt to the sum of \$2500.

The income was \$1000 or over, and every unmarried man or woman whose income was \$1000 or over, and every married person or head of a family whose net income was \$2000 or more. These are the exemptions.

The exemptions to the amount of \$3500, it is very probable that many people who were not subject to an income make sure whether all have been ough check upon their employes to make a thorough check upon the surfact of the year 1918 will be for the necessary them to apply for the secons of the boundary in them to apply for these forms, as failure to receive one does not exempt a delinquent taxpayer from penalty provided by law.

"It is very probable that many people where not subject to an income tax return for 1918 who doe until the next census ten years hence."
O. W. Mielke, chairman of the
Portland Chamber of Commerce comamounts in excess of \$4000, 8 per cent.

The normal tax last year was 6 and 12 per cent respectively."

S. B. Vincent, publicity director, also issued urgent appeals to business men throughout the city to be a large of the company of the city to be a large of the city to be a l throughout the city to help in the

final checking up,
"Right now there is nothing more on the amount of income in excess of \$1,000,000.

Exemptions Are Specified.

Exemptions are provided for single persons, to the amount of \$1000, and of \$2000 for married persons and heads of families. An additional \$200 is allowed as exemption for each person dependent upon the taxpayer, if such person be under 18 or incapable of self-support. Returns must be filed by all persons whose incomes equaled or exceeded \$1000 or \$2000, according to the status of the incomes equaled or exceeded \$1000 or \$2000, according to the status of the individual, whether single or the head of a family. Not more than \$1000 fine is fixed as the important to Portland and to its citi-

C. E. Babcock, extradited from Oakland, Cal., to face a charge of perjury, was given a suspended sentence plea of guilty before Presiding Judge McCourt yesterday, with the condition that he pay the state \$50 toward the cost of extradition and make good a \$250 loss to the complaining wit-

Babcock and Filbert Angotti sold a

ARMENIAN YOUTH COMES TO PORTLAND TO VISIT UNCLE

Lad Brings Tale of Turkish Destruction-Family Owes Safety to Friendly Officer.

velopes containing the address of his uncle, an ancient family Bible printed in Armenian and a hand-wrought Masonic emblem of two members of a family of the \$1000 gold were all the baggage that ar-additional exemption allowed the rived with Nerses P. Cartozian when

ing his mother, but he cannot claim an additional exemption of \$200 unless the mother is incapable of self-support.

The taxpayer is required to show gross income and net income. Gross income includes practically every dollar received during 1919. In arriving at net lincome, on which the tax is assessed, the taxpayer is also exhibited one of the precious entax is assessed, the taxpayer is allowed certain deductions plus the velopes bearing the name and address amount of exemption. Incomes below of his uncle, decided the boy was a amount of exemption, incomes below \$5000 are exempt from surtax. The Greek and transported him to a Greek and with an income of \$2000 in 1919 useless, but the proprietor suggested will pay a tax of \$40. A married phoning Mr. Cartozian, who is a local with no dependents except husband or wife, will pay \$20. The surtax ster had, indeed, arrived in own unsured and the family scope are proported and the scope are proported and the family scope are proported and the scope



Nersess Cartozian, who is first

smiling serenely from a luxurious white taxicab.

Harrowing experiences could not im a sunny disposition. A veritable fugitive in a land of terrors, this boy has come away with a true apprecia-tion of the wonders of the new world.

candy store to C. L. Curson and C. C. Frederick, Babcock making an affidavit of liabities which fell \$250 short of the real sum THREE loaves of bread, three en-

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FURNACE



For example: Adapted, when desired, just enough heat quickly and with a small fire, for cold mornings and evenings.

R. H. Bradshaw, 270 Ivy st. Emil Boesch, 1199 East Sherman

O. Hendrickson, 387 East 47th . W. G. Headrick, 4243 53d ave. M. Anderson, 106 West Emerson F. A. Van Kirk, 64 East 50th B. F. Hall, 451 East 52d st.

Phone, write or call for illus-trated literature or see it dem-onstrated at First and Washington Associated Engineering Corporation

ship here he regards them as practica

"I didn't know there were so many things left in the world," he said in

he found many British and French to assist him aboard a boat. He sailed first to Marseilles and then to Paris and Havre as a stowaway, for he had no passport to these points. Once in New York, the Portland address he carried helped him past immigration officials and he found himself at last in a ticket office ready to purchas passage to Oregon.

Ticket Clerk Suspected.

Now the boy was wary and was de-ermined no one should cheat him out of his precious money. He showed the address at the ticket window and cautiously wrote the figure 20 on a piece of paper, signifying he would pay that amount for his ticlet. The clerk shook his head and the boy wrote 20, then 40. The ticket seller at this juncture took the sheet and wrote \$100, but Nersess replied that he was willing to nay but \$50. This he was willing to pay but \$60. This offer was refused and the boy stalked out, convinced that he would be

ing me about my health and that seems queer when people are getting killed all the time in our country."

The boy regards this health anxiety as a sign of weakness and can't understand it. Furthermore he is astonished to find that ordinary citizens in the United States enjoy more conveniences and comforts than the sultan of Turkey. He got another surprise with regard to England, for when the British were defeated at the Dardanelles Turkish newspapers said the country was practically extinguished.

Cartozian lived in the hotbed of Sivas was one of those from which many inhabitants were driven into the desert by their oppressors. Whole towns would be ordered to vacate for military reasons. The men, with the exception of doctors and officiels, would be put in prison and the women would be asked to leave keys for their homes, the reason being given that their possessions would follow them shortly. In actuality, Cartozian explained, these were auctioned off for the honelit of the Turks and Kurds.

Cartozian lived in the hotbed of Furkish massacres and only his im-nediate family and that of an aunt survive. Between 50 and 75 relatives lost their lives during the four years of misery. The town in which he made his home originally had a population of 35,000, but now it has a bare 5000, these principally people driven in from other places. Not more than ten of the original families, he thinks,

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> \$3.50 Values \$1.23



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Women's and Misses' Coats and Suits Less Than Wholesale!

We believe that we are making the lowest prices in Portland! Quantities are limited; therefore, we suggest immediate selection.

Coats—

Smart models in popular fabrics. We still have all sizes up to size 44. Garments that are regularly priced from \$19.50 to \$38.50

-\$10.75 to \$19.50

Suits-

Youth Is Jailed.

When the refugees had traveled three or four days on oxen they would be unloaded and the animals would be

sent back for a new group of Arme-nians. Those they had carried would be left at the disposal of the Kurds

and driven out on the dry sands, often being forced to go past water without being permitted to drink. The Cartozian family largely owed

Silvertones, velours and broadcloths in the wanted styles and sizes. Garments that are priced regularly from \$27.50 to \$54.50

-\$19.50 to \$29.50

Stout Skuffers for Little Feet

Kiddies' smart footwear in either tan or smoke leathers, footform style; lace or button; also in wax-stitch with reinforced bottoms; heavy flexible extension soles. Just the shoes your little folk would enjoy wearing.

Sizes 5 to 8 only......\$2.49 Sizes 81/2 to 11\$2.98 Sizes 11½ to 2\$3.49

Children's Rubbers, Sizes 3 to 9, 39¢

The Dry Goods Section Offers Many Items at Clearance Prices

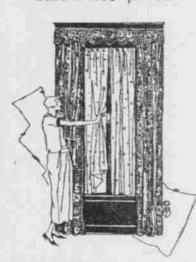
Take advantage of our deep reductions on many lines of fabrics. We save you money on these.

Fancy Silks Stripes, checks, plaids; 36 inches wide. \$2.25, \$2.50, \$3.00 values.

Sale Price \$1.98

Ottoman Cloth

In black, blue, brown, plum, gray, green, red, and purple; 42 inches wide. Regular \$3.85 value. Sale Price \$2.69



Lace Curtain Sale

White Double Thread **Net Curtains** Pair \$2.39

> Fine Hemstitched Voile Curtains Pair \$1.98

Good Double-Thread **Net Curtains** Pair \$2.98

Lovely Floral Design Lace Curtains Pair \$2.98

Beautiful Hemstitched

Marquisette Curtains

Pair \$2.19

Men's Nobby Hats Styles made to our order: black, brown, gray, green, etc.; lined and unlined.

Shirts! Shirts!

Wonderful Values in

Men's Shirts!

Beautiful patterns in woven

and printed madrases, crepes,

and cords; prices that could

not be duplicated today even

at the mills that made the garments! Supply yourselves,

men; here are rare bargains!

Values Up to \$3.50 the

Garment

Clearance Prices:

98¢, \$1.15, \$1.25,

\$1.49, \$1.75

Clearance Prices: \$3.50 to \$4.00

One Lot of Men's Caps (slightly damaged) Special 29¢ Each

cheated if he paid this amount. Finally he returned and offered to compromise on 475, but after learning how may days it would take him to reach Portland, doled out the desired \$100. Back came about \$5 in change, which young Cartozian gleefully potceted, satisfied, as he told his uncle, that his negotiations had caused the main to reduce his price and that he had been given several dollars that rightfully belonged to the railroad.

American Luxurles Astonish.

He was much bewildered previous to that time when on shipboard, Officers insisted on stripping him to the skin and examining him physically. Again when he came through the skin and examining him physically. Again when he came through the underwent the same ordeal.

"They looked at my hands," he said, "I suppose they wanted to find out whether I had any. I thought they were looking for secret papers or guns in my clothes. They kept asking me about my health and that seems queer when people are getting killed all the time in our country."

They looked at my hands," he said, "They looked at my health and that he may looked at my health and that he may looked at my health and that he may looked at my hands, he said the time are completed by members of the secane of the large and thought had and receiving and here arrest. This was no to young for militate by he large after spend, which was

ans. have secured passports and provided The Bible, which his father gave funds for the entire group of 12.



'Pape's Diapepsin' instantly relieves Dyspepsia, or a Sour, Acid, Gassy Stomach-quick! Sure!

der what upset your stomach? Well,

Food souring, gas, acidity! Won- | ach. A few tablets of Pape's Diaten of the original families, he thinks, remain there. The old Cartozian family largely owen remain there. The old Cartozian family largely owen its safety to a friendly Turkish officer. Pilos Cartozian, the father, was now nothing but a plowed oat field, house, trees and outbuildings having been totally destroyed. Other families, less fortunate, have been unable to locate their lands upon returning.

The Cartozian family largely owen its safety to a friendly Turkish officer. Pilos Cartozian, the father, was able to influence those in command to keep him stationed near his home. His son had several narrow escapes and concluded to spend most of his locate their lands upon returning.

The Cartozian family largely owen its safety to a friendly Turkish officer. Pilos Cartozian, the father, was able to influence those in command the lumps of indigestion pain, the lumps of indigestion pain, the stay miserable! Try to regulate your stomach so you can eat favorite foods without causing distributions. The cost lime on the farm away from town.

In the Cartozian family largely owen its safety to a friendly Turkish officer. Pilos Cartozian, the father, was table to influence those in command to keep him stationed near his home. His son had several narrow escapes and concluded to spend most of his day in the lumps of indigestion pain, the lumps of indiges pepsin neutralize acidity and give



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Ill devices for the aid of heartis."

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of hearing and will try the
Acousticon." Give it a fair trial
unid familiar surroundings—
thus you can best tell what it
will do for you. Remember,
however, that the Acousticon has
patented features which cannot be
duplicated. So no matter what
your past experiences have been,
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