

MAXIMIZING INCOME TAX FORMS BEGINS

Revenue Office Prepares for Busy Season.

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 1919 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 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 obligatory.

For the year 1919, however, the tax is reduced, amounting to 4 per cent on the first \$3000 of net income above the exemption of \$1000, and 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 purposes 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 20, her husband would not be entitled to an exemption on her account. But if she died on December 30, he would be entitled to claim the exemption granted to a husband.

Another quick change is that if a child be born on December 31, the father is entitled to claim the exemption amount for such child, while if child attained the age of 18 on December 31, no exemption could be claimed for such child.

Normal Rate 4 Per Cent. Exemptions to the amount of \$3000, paid to them by the government, are granted to service men. Thus, if a service man is discharged six months ago, he would make return only for such portion of his 1919 income as was earned by him in military affairs, the money paid him for his enlistment service being automatically exempt to the sum of \$2500.

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.

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Division cannot be made between two members of a family of the \$1000 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.

Income was more than \$5000 how to compute his tax: If \$4000 was the net income of a single man in 1919, he first deducts his personal exemption of \$1000, leaving a balance of \$3000. At the normal rate of 4 per cent he pays \$120 on the first \$3000. His additional surtax is \$10, 1 per cent on the amount of his net income between \$3000 and \$5000. His total tax is \$130.

In the case of a married man with two dependents, with a net income of \$7000 in 1919, he first deducts his personal exemption of \$2000, and his dependents' exemption of \$400. On the first \$4000 of the balance of \$5000 he pays \$160 at the normal rate of 4 per cent. On the remaining \$1000 he pays \$88 at the normal rate of 8 per cent. On the amount of income between \$5000 and \$6000 he pays \$30, or a surtax of 2 per cent.

Some Minors Must File. Husband and wife whose combined income equaled or exceeded \$2000 must file a return, either jointly or separately, as desired. A maid, a 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 more must make a return. If the amount, it must be included in the parent's return.

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.

minute permitted by the federal government in the effort to count every one, but it is feared that, unless those who are not yet listed, there will be falling down. The office will be open today. Mr. Bennett declared yesterday that it is the civic duty of every citizen to give a passport to his enumeration to report to his office in person, by letter, or to telephone Broadway 440 and give the facts to the Chamber of Commerce.

SHIPYARD WORKER SOUGHT Blind Mother, 83, Wants News of Clarence Judson Davis. Detective Craddock is trying to learn the whereabouts of Clarence Judson Davis, who disappeared from his home in Montezuma, Kan., during the war, when last heard from was working in the shipyards in this city.

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ARMENIAN YOUTH COMES TO PORTLAND TO VISIT UNCLE Lad Brings Tale of Turkish Destruction—Family Owes Safety to Friendly Officer.

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THREE loaves of bread, three envelopes containing the address of his home, a Bible and a small blue and white Bible printed in Armenian and a hand-wrought Masonic emblem of gold were all the baggage that arrived with Nereses P. Cartozian when he stepped off a train in Portland last week ago.

He was wearing a tattered old cap and a worn-out coat. He was a young man of about 25 years, with a friendly smile that showed his teeth. He was looking for a friendly officer who had been mentioned to him by a letter from his home. The officer had been mentioned to him by a letter from his home.

Be Sure That You Get a Furnace MADE IN THE WEST TO FIT WESTERN CONDITIONS!!! That's one of the best things about the

RADIO PIPELESS FURNACE "Nature's Way" COLD AIR FALLING WARM AIR RISING COLD AIR FALLING

Check in One Business Concern Reveals Heads of Six Families Not Enumerated. Whether or not Portland receives its full credit for population depends in considerable part upon the citizens of the city themselves.

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

Ask these or any other users: R. H. Bradshaw, 270 Ivy st. Emil Boesch, 1199 East Sherman st. O. Hendrickson, 257 East 47th. W. G. Headrick, 4243 53d ave. M. Anderson, 106 West Emerson. E. A. Van Kirk, 44 East 50th. F. J. Buchan, 300 Ivy st. R. F. Hall, 451 East 52d st.

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.

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

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.

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SIMON'S Store-Wide Clearance—SIMON'S Store-Wide Clearance—SIMON'S Japanese KIMONOS (re-laundured) \$3.50 Values \$1.23

Calling the People to Thriftiness Through the Medium of Low Prices. Our January Clearance Serves to Intensify the Opportunities Always Present at This Store for Saving Money. Economy Prices Prevail in Every Department. To Buy Means Only to Save! Come!



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The Dry Goods Section Offers Many Items at Clearance Prices

Fancy Silks Stripes, checks, plaids; 36 inches wide. \$2.25, \$2.50, \$3.00 values. Sale Price \$1.98

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

White Double Thread Net Curtains Pair \$2.39

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Aluminum Ware Specials No. 8 Cast Aluminum Tea Kettles \$6.35 No. 8 Aluminum Kettles, only \$2.75 Six-cup Percolators \$2.19

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DEAF? This Smile Says "I Hear Clearly" Pape's Diapepsin. Food souring, gas, acidity! Wonder what upset your stomach? Well, don't bother! The moment you eat a tablet or two of Pape's Diapepsin all the lumps of indigestion pain, the sourness, heartburn and belching of gases, due to acidity, vanish—truly wonderful.