

### QUICK INCOME TAX RETURNS ARE URGED

Internal Revenue Collector Asks for Promptitude.

65,000 BLANKS SENT OUT

Milton A. Miller Issues Statement Regarding Exemptions Allowed by Government.

Oregon people who come under the provisions of the federal income tax are urged by Milton A. Miller, collector of internal income tax, to make prompt response in filing their statements for 1920. Income tax blanks, the mailing of which has reached the office force of the internal revenue collector for some time, will be in the hands of people throughout the state tomorrow.

In addition to mailing 65,000 blanks to people throughout the state who are on the internal revenue collector's lists, blanks in every part of the state have been provided with quantities of the blanks. Failure to receive a form does not free a man from making returns in the specified time limit, Mr. Miller pointed out. All who wish blanks may obtain them from their bankers.

Deputies on Mr. Miller's staff are now at work throughout the state, according to the schedules recently published for the information of tax payers. About 70 clerks are now employed in the Portland office, and every attempt will be made to give prompt attention to the statements, but congestion cannot be avoided if people delay in getting out their reports, Mr. Miller states.

State Contributions \$27,000,000. Oregon contributed over \$27,000,000 in income taxes last year, but no prediction is made of this year's returns.

In order to clear up certain points often in doubt, Mr. Miller yesterday issued the following statement for the information of Oregon people.

"More than 70,000 persons in the United States were assessed a nominal penalty of from \$5 to \$10 last year for failure to file an income tax return for 1919, although their income for that year was not taxable.

"The revenue act provides that a personal exemption may be claimed of \$1000 for single persons, \$2000 for married persons and heads of families and an additional exemption of \$500 for each person dependent upon the taxpayer for chief support. If such person is under 18 years of age or incapable of self-support.

"The delinquents mentioned above were persons whose income exactly equaled the amount of allowable exemptions and who considered it unnecessary to file a return; and others whose income, because of dependents, was not taxable, but who nevertheless were required by law to make returns.

Return Declared Necessary. "The requirements of filing an income tax return are based solely on a person's marital status, and the amount of his or her income for 1920.

"Single persons with net incomes for 1920 of \$1000 or more, and married persons whose income is more than \$2000 or more, must file a return, regardless of whether their incomes are non-taxable. The exemption of \$5000 allowable married persons applies to the combined income of husband and wife, to which must be added the income of dependent minor children. A common error is for both husband and wife to claim the exemption, which is designed to cover essential living expenses. This exemption may be claimed by either or may be apportioned between them as they may elect.

"Not every married person is entitled to the \$2000 exemption. The claim is dependent upon whether man and wife are living together within the meaning of the revenue act. In the absence of continuous residence together, whether a man or woman is living with wife or husband depends upon the character of the relations, in case of separation by

Separation Nullifies Exemption. "If occasionally and temporarily the wife is away on a visit or the husband is away on business, the joint home being maintained, the \$2000 exemption applies. Unavoidable absence of the wife or husband at a manufacturing or business concern does not preclude a claim for the exemption.

"If, however, the husband voluntarily and continuously makes his home at one place and the wife at another, they are not living together within the meaning of the income tax laws, regardless of their personal relations. In case of separation by mutual agreement, each must make a return of income of \$1000 or more. The same rule applies in case of divorce or legal separation.

"A maid or widow not the head of a family and without dependents is entitled only to a \$1000 exemption. Mr. Miller called particular attention to the fact that the marital status of a taxpayer on the last day of the taxable year determines the amount of his exemptions.

### CARDS OF THANKS.

We desire sincerely to thank the Royal Neighbors and many, many friends for all the kindness and sympathy shown us during the recent illness and death of our beloved daughter and sister, also for the beautiful floral offerings. (Signed) MRS. ANNA EITZ AND DAUGHTER HELEN.

We wish to thank our many friends for the love and sympathy extended us during our recent bereavement; also appreciation for the beautiful flowers. MRS. ROBERT MILNE AND CHILDREN. MRS. M. D. SMITH. MRS. ANNE WILLIAM MILNE. MR. GEORGE MILNE. —ADV.

We hereby wish to thank our friends and neighbors for their kindly attendance and sympathy during the illness and death of our dear mother, Anne Lundberg. We especially wish to thank the pioneer friends who visited her and gave such proof of friendship. (Signed) THE LUNDBERG FAMILY. Adv.

We wish to express our gratitude to our many friends for their kindness and help during the sickness and loss of our mother, also for the beautiful floral offerings. MRS. A. GIBSON. MRS. HAROLD BREWERY. Adv.

I wish to express my appreciation for the kindness shown me by the many friends and relatives during the illness and death of my beloved father, Casper Thull. ANDREW A. THULL. Adv.

We desire to express our heartfelt thanks to the Masons and Elks and all friends and relatives for the beautiful floral offerings and kindness during the bereavement and loss of our husband, Andrew Thull. MRS. E. T. ANDERSON. H. E. ANDERSON. Adv.

Phone your want ads to the Oregonian, Main 7070, Automatic 560-25.

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### CLUB QUIZZES GOVERNOR

REASON FOR DISMISSAL OF TEACHER IS ASKED.

Spokane Rotary Organization to Investigate Discharge of Thomas R. Horn.

SPOKANE, Wash., Jan. 22.—(Special.)—The executive committee of the Spokane Rotary club today asked Governor Hart to conduct a hearing, at which time the public may learn why the governor dismissed Thomas R. Horn, superintendent of the state training school for boys at Chehalis.

"The local club also asked all other Rotary organizations in the state to make similar requests of the governor," said Mr. Horn from the Chehalis training school, said the telegram sent to the governor from the Spokane Rotary club. "We further understand that he was given no hearing. This club respectfully requests he be granted a hearing regardless of cause. May we ask a reply for presentation to our membership at next meeting?"

"The Irving school parent-teachers' body instructed A. B. Slagle, president of the organization, to convey its request to the governor.

"Mr. Horn has been superintendent of the state school for the last three years," said Mr. Slagle today. "Prior to his appointment to the school juvenile judges hesitated to send boys there because of the poor management and poor facilities in caring for boys. The school has been wonderfully improved under Mr. Horn's management."

### 250 STUDENTS GET AID

Ex-Service Men at Y. M. C. A. to Be Given Money From State.

L. G. Nichols, dean of the educational schools of the Oregon institute of technology, conducted by the Portland Young Men's Christian association, yesterday announced the distribution of December state aid funds to about 250 students of the institute who are ex-service men. The total of state aid funds to students of the Oregon institute of technology since January, 1919, has exceeded \$45,000. The maximum amount is \$25 a month, and varies according to conditions and expenses.

The automobile school and the day and night business schools are operating to capacity, Mr. Nichols said. The new term of the college preparatory school will open January 24, and the semester of the accounting and business administration school will begin February 7. A new freshman class will be admitted. New classes will be started in salesmanship and public speaking on February 15. A feature of the school during the next semester will be the new course in advanced income tax procedure, which will get under way February 7.

### WHITE COAL WILL BE USED

Flathead Lake, Montana, Source of Great Hydro-Electric Power.

MISSOULA, Mont., Jan. 22.—Flathead lake, north of Missoula, said to be the largest body of fresh water in the United States, excepting the Great Lakes, will, within a short time, be the source of a great amount of hydro-electric power, according to information given out here by the United States forest service. The officials of headquarters of district No. 1 of the forest service, located in Missoula, have been asked by two companies for permission to begin power development projects on Flathead lake. The applications were originally made to the federal water-power commission and referred by the commission to forest service officials here.

E. W. Kramer, hydro-electric engineer of the forest service in this district, declares that a drop of 240 feet may be had through conduits, without damming the lake to raise the water level. He said this would develop 50,000 horsepower, without the use of any stored water during the low water season. If the elevation of the water is controlled between the mean low water level of 2579.1 feet and the mean high water level of 2888.1 feet, a total of 12,000 horsepower may be developed, according to Mr. Kramer.

By damming the lake and raising the level of the water 20 feet above the mean low water level, the capacity of Flathead lake is estimated by Mr. Kramer to be 205,000 horsepower.

### PYTHIANS TO ASSEMBLE

Lodges of First Oregon District Will Hold Convention.

Members of the Knights of Pythias, first district, domain of Oregon, will meet in the Pythian temple auditorium, 388 Yamhill street, Tuesday evening for the district convention of the order. There will be a discussion on proposed changes in the district laws. Recent changes in the Pythian regulations will also come up. Addresses will be made by prominent Pythians of the district and a programme will be given. A dinner will be served on the third floor of the Pythian building. W. J. Clark, grand chancellor; Walter Gleason, grand keeper of records and seal, and Grand Prelate Joloff will be in attendance and will participate in and conduct the discussions.

The lodges comprised in the local district are: Ivanhoe No. 1, Cosmopolitan No. 109, both in Portland; Castor No. 76, Oregon City; Phalanx No. 14, Holmes No. 101 and Calarthe No. 21. It is expected that 2000 members will be in attendance.

### SUIT IS FOR \$1,960,000

EX-SUPERINTENDENT SAYS HE OWNED PART OF MINE.

Patrick Daley Brings Action Against Men Declared to Have Been Partners.

SPOKANE, Wash., Jan. 22.—Suit for \$1,960,000 was filed in superior court here today by Patrick Daley of Nelson, B. C. formerly superintendent of the Premier mine at Stewart, B. C., against R. K. Neill, R. W. Woods, A. B. Frie and W. R. Wilson of Fernie, B. C., present owners of the mine.

Daley declared that Neill entered into an agreement with him to finance the development of the mining property and to give him a one-fifth interest. This agreement, he alleged, later was approved by the other defendants when they became Neill's partners.

The defendants, Daley declares, received \$1,000,000 from the American Smelting & Refining company for 33 per cent of the stock in the mine, of which, he says, he is entitled to a one-fifth interest, besides a like interest in the present value of the remaining 66 per cent, which he placed at \$10,000,000.

### ROAD PIRATING ALLEGED

Ranchers Are Accused of 'Soaking' Tourists for Auto Tow.

THE DALLES, Jan. 22.—(Special.)—Ranchers living on Seven-Mile hill, between The Dalles and Mosier, are taking advantage of the bad condition of the road to "soak" the stray tourists who attempt to get through, to have charged \$20 for a tow of three miles, or \$10 a mile. In another case, a tourist had driven to the side of the road to allow another car to pass and had become mired there. The same farmer made a charge of \$10 for merely pulling the car out of the rut in which it was mired, the tourist complained upon arrival in The Dalles.

In one instance, a farmer is said to have charged \$10 for pulling the car out of the rut in which it was mired, the tourist complained upon arrival in The Dalles. The road from The Dalles to Mosier is almost impassable, according to local garage men.

### PASTOR'S FUNERAL HELD

Two Bishops Officiate at Service for Rev. Charles W. Holmes.

VANCOUVER, Wash., Jan. 22.—(Special.)—Funeral services for the late Rev. Charles W. Holmes, rector of St. Luke's Episcopal church, were held in the church at 10 o'clock today. Bishop Frederick W. Keator of the diocese of Olympia, of Tacoma, who returned from a trip to Chicago to officiate, and Bishop Walter Taylor

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