

PREPARING TO TAX INCOMES

Uncle Sam Now Ready to
Collect From Corporations
With \$5000 Business.

(Washington Bureau of The Journal.)
Washington, Aug. 22.—Uncle Sam is preparing to collect the tax on net earnings of corporations. This tax will be paid into the federal treasury, and no injunction or other court proceeding, so it is said, will suffice to prevent the tax gatherer from getting it. It might be that the law would be declared invalid later, but when the representative of the government calls on you, Mr. Corporation Manager, with more than \$5000 net earnings, just hand over the money and save trouble. You may at your option later do what you will in proving that he should not have separated you from the money.

It is expected here that tests will be applied to the constitutionality of this law. Intimations are that the line of attack will be that inasmuch as the law provides tax on net earnings in excess of \$5000, it really is a tax, not on the right to do business, as President Taft said it was, but is a tax on profits, which the constitutionality lawyers declare will invalidate the law.

Corporations having a net income of more than \$5000, shall pay annually one per cent on all income in excess of \$5000.

Deductions from the gross income, in

determining what is net income, under the provisions of this law, will be:

First—All the ordinary and necessary expenses actually paid within the year out of income in the maintenance and operation of the corporation's business and properties, including all charges such as rental or franchise payments. (This clause, it is claimed, will enable small corporations to charge off large sums as salaries where it is a case of a co-partnership, personal or family, which has been incorporated.)

Second—All losses actually sustained within the year and not compensated by insurance, including a reasonable allowance for depreciation of property.

Third—Interest actually paid within the year on bonded or other indebtedness to an amount of such indebtedness not exceeding the paid up stock of the corporation. In the case of banks, deduction shall be made of interest paid on deposits.

Fourth—All sums paid for taxes.

Fifth—All amounts received as dividends upon stocks of other corporations. (This is the exemption of so-called holding companies.)

Special exceptions are made in the case of insurance companies of sums paid within the year on policy and annuity contracts and the net addition required by law to be made to reserve funds.

Provisions are made for taxing foreign corporations on the amount of their business done in this country.

Returns Open to Inspection.

After the assessment has been made the returns of the corporation shall be filed in the office of the commissioners of internal revenue, and shall constitute public records and be open to inspection as such. This is one of the features declared to be objectionable, as it will give rival corporations opportunity to inspect the extent of each other's business.

From a public policy point of view, forgetting for the moment the legal questions, the provision that "all amounts received as dividends upon stock of other corporations" shall be exempt, applies to the big holding companies, or trusts. For instance, the Pennsylvania company, which operates every mile of the greatest railroad in the world—the

Pennsylvania system—may easily be exempt under this law, inasmuch as it really is a company owning no property, but leasing several other companies which do own property, all amalgamated into one concern.

Most of the larger corporations of the country, it is feared, will be exempt from taxation under this provision as to holding companies.

IMPROVED WIRELESS SYSTEM INSTALLED

(United Press Leased Wire.)
Boston, Aug. 22.—News of an improvement upon the Marconi wireless system, making it possible for the officials of the navy department to keep in communication with the nation's warships in every sea, created much interested discussion here today.

The new system, according to the reports that have leaked out, is now being installed on several vessels at the Charleston navy yard, the operations and trials being surrounded with the utmost secrecy. The vessels upon which the experiments are being made are said to be the speedy cruisers Birmingham and Salem. The battleship Connecticut is already equipped. It is rumored that the new system is designed ultimately to perfect the interchangeable wireless telephonic system, thus marking a new era in sea communication.

Master Bakers in Session.
(United Press Leased Wire.)
Minneapolis, Aug. 22.—Men who know all that is to be known of the baking art, from salting pretzels to putting the final touches to a wedding cake, have gathered in Minneapolis from every section of the country to take part in the annual convention of the National Association of Master Bakers. The sessions began today with President Simon Hubig of Cleveland in the chair, and will continue until Friday. Wages, prices of raw materials and numerous other matters of common interest are to be discussed.

FAMILY KILLER WILL FACE JURY

Youthful Emil Victor Must
Answer for Quadruple
Bloodthirsty Crime.

Aberdeen, S. D., Aug. 22.—What promises to be one of the most notable murder trials that has ever taken place in South Dakota is slated to begin before Judge McNulty here tomorrow. When Emil Victor, a youth scarcely out of his teens, will be arraigned in court to stand trial for the alleged murder of four persons.

The quadruple crime, which Victor is said to have confessed, was committed on the night of July 3 last. The victims were John W. Christie, his wife, his daughter Mildred, and Michael Ronayne, a farm hand. The scene of the tragedy was the Christie farm, near the town of Rudolph. Victor, the alleged murderer, was employed on a neighboring farm.

Robbery is believed to have been the motive for the diabolical crime. Christie was agent for an elevator company, driving to and from the farm in the grain season. He was known to have considerable money in the house at the time.

Christie was evidently the first victim of the tragedy. He had been milking a cow when the murderer appeared from behind and felled him with a blow from a hammer. Death probably was instantaneous. The Ronayne boy, who was working in a stall next to the Christies, was killed by a blow through the skull with

the hammer, a bullet wound through the side, and another through the arm.

Frightened Mother Ran to Doom.

The shots which completed the work of the hammer in extinguishing the boy's life evidently attracted the attention of Mrs. Christie, who hurried to the back porch to investigate, and met her death. Two bullets were fired at her, one striking her in the abdomen, the other passing through her heart, causing instant death.

The shots which killed the mother aroused the daughter, who was still in bed. Springing up she hastened to the door of her room when the murderer entered. He held her with one hand and fired a bullet through her brain with the other. The murderer then ransacked every room of the house, hastily emptying the drawers upon the floor in order to examine the contents. Four purses were ripped to pieces.

Within 24 hours after the murder young Victor was arrested at Northville, about 20 miles from the scene of the tragedy. A watch belonging to one of the members of the Christie family is said to have been found on his person.

Victor's attorneys bent every effort to induce the state's attorney to consent to a life sentence in consideration of Victor pleading guilty. When the offer was refused, with the statement that nothing but a death sentence would be satisfactory to the state, the case was decided to have Victor plead not guilty, and trust to the mercies of a jury.

pavilion will be used for the speaking after the speaking, a good old fashioned barbecue will be served with plenty of beef, mutton and "all the appurtenances thereto" belonging.

There will be an interesting ball game in the afternoon, swings and other entertainments for the children, and in the afternoon and evening there will be dancing in the pavilion.

The good roads question in this county is a momentous one, and has been the subject of much discussion for years past. It is hoped that it will be but a year or so until Washington county will have as good county roads as any county in Oregon.

CASKET HIDDEN IN MASS OF FLOWERS

With several hundred friends in attendance, final honors were yesterday paid to M. D. Wisdom, publisher, horseman and showman, at Trinity church. Members of the Elks lodge, friends and relatives from all parts of the state were assembled at the church.

After brief services at the church in which Rev. R. H. Powell officiated, the body was borne to the crematory at Sellwood. Owing to the illness of Mrs. Wisdom, services at the crematory were also very brief. The pallbearers were J. W. Bailey, G. A. Westgate, W. F. McKee, N. C. Clark, W. M. Davis and T. B. McDewitt. The casket was practically hidden with the flowers sent by friends.

BEAVERTON RALLIES TO GOOD ROADS IDEA

(Special Dispatch to The Journal.)
Beaverton, Ore., Aug. 22.—A grand rally will be held in Hedge's grove, Beaverton, on Saturday, August 28. On this occasion there will be a number of excellent speakers, among them Judge Webster, Judge Goodin and Father Deeney. The grove will provide ample shade and picnicking facilities, and the

INDIAN TEACHERS MEET IN SEATTLE

(United Press Leased Wire.)
Seattle, Wash., Aug. 22.—Several hundred teachers in the employ of the United States government are gathered in Seattle for the annual meeting of the Indian Teachers' association. The convention will continue four days, the sessions being held in the auditorium at the exposition. The association embraces schools on Indian reservations all over the country and includes about 3000 teachers.

A feature of the convention will be demonstrations by Indian pupils from the Tulalip, Puyallup and Neah reservations. The boys will give exhibitions in tailoring, harnessmaking, shoe repairing and lumbering, while the girls will demonstrate their ability in cooking, sewing and general housework.

Klickitat County Fair Dates.
(Special Dispatch to The Journal.)
Husum, Wash., Aug. 22.—The first meeting of the Goldendale Fair association will be held September 22-25. A grand stand has been finished, and the main exposition building and stables are nearly completed. An effort is being made to have attractions that will be a credit to the first fair to be held in Klickitat county.

In buying a cough medicine, don't be afraid to get Chamberlain's Cough Remedy. There is no danger from it, and relief is sure to follow. Especially recommended for coughs, colds and whooping cough.

UNTIL SEPTEMBER FIRST
STORE OPENS AT 8:30
STORE CLOSSES AT 5:30

TULL & GIBBS, Inc.
COMPLETE HOUSEFURNISHERS

Service in Our Tea Room Is
Most Popular for Mid-day
Luncheon and Afternoon Tea

CLEARANCE SALE IN ALL DEPARTMENTS

ONE WEEK OF UNUSUAL PRICES—PRIOR TO OUR SHOWING OF NEW FALL GOODS

On Monday morning we placed on sale a host of splendid values in our various departments, consisting of merchandise which we propose to dispose of quickly to make room for our NEW LINE OF FALL GOODS now arriving. All merchandise in this sale consists of our Spring and Summer goods, in perfect condition, but in many cases small lots and odd pieces, which we propose to discontinue and have been replaced with complete new lines for Fall. Sale opened at 8:30 A. M. Monday and continues for one week. We quote below only a few of the many items.

LIBERAL TERMS ON ALL HOUSEHOLD GOODS

Crockery Department

CLEARANCE SALE QUOTATIONS

Coligony Teaspoons, set of six—per set 60¢
Coligony Dessert Spoons, set of six—per set \$1.59
Coligony Tablespoons, set of six—per set \$1.89
Rose Teaspoons, set of six—per set 52¢
Rose Dessert Spoons, set of six—per set \$1.20
Rose Tablespoons, set of six—per set \$1.40
Shell Teaspoons, set of six—per set 25¢
Shell Tablespoons, set of six—per set 75¢
Knives and Forks, set of six—per set 79¢
Moselle Tablespoons, set of six—per set \$1.70
Moselle Individual Butter-Spreaders—per set \$1.95
Moselle Sugar Shell and Butter Knife—per set 87¢
Moselle Berry Spoons—each \$1.39
Moselle Soup Spoons, per set of six \$2.00
Moselle Coffee Spoons, per set of six \$1.75



Refrigerators

The celebrated Dr. Perkins Sanitary Refrigerators at Clearance Sale prices as follows:

\$18.00 Refrigerator..... \$13.15
\$21.00 Refrigerator..... \$14.70
\$27.00 Refrigerator..... \$18.40
\$32.00 Refrigerator..... \$18.95
\$38.00 Refrigerator..... \$24.35
\$42.50 Refrigerator..... \$26.35
\$105.00 Refrigerator, glass front, suitable for cafe, restaurant or hotel..... \$75.00
\$92.00 Refrigerator, wood front..... \$65.00
Reasonable terms can be made on Refrigerators

HALL AND LIBRARY FURNITURE

\$14.00 Golden Oak Table \$9.95
\$11.75 Golden Oak Table \$6.75
\$ 5.00 Golden Oak Table \$3.25
\$ 6.00 Golden Oak Table \$3.45
\$27.50 Golden Oak Table with book shelf \$18.75
\$46 Golden Oak Table \$29.75
\$27.50 Golden Hall Seat \$15.75
\$33.00 Golden Hall Seat \$16.75
\$32.00 Golden Hall Seat \$16.25
\$74.00 Mahogany Hall Seat, (Colonial) \$39.75

PARLOR FURNITURE

\$183 Davenport, large and comfortable \$125
\$195 Louis XV Mahogany 3-piece Parlor Suit \$118.00
\$195 Colonial Mahogany 3-piece Parlor Suit \$125.00
\$37.50 Mahogany Divan, Louis XV \$26.50

Clearance Sale of Dressers, Toilet Tables, Hall Seats, Sewing Tables, Parlor Suits, Chairs and Rockers, etc., as follows:

DRESSERS—CHIFFONERS
\$36.50 Dressers and Chiffoniers \$22.25
\$41.00 Dressers and Chiffoniers \$27.50
\$43.00 Dressers and Chiffoniers \$28.25
\$30.00 Dressers and Chiffoniers \$21.75

KABA AND HOFI FIBER RUGS

A lot of room sizes from our fall stock at Clearance Sale prices to make room for fall patterns—
\$13.50 Hofi Fiber Rugs, 9x12 feet \$9.75
\$15.00 Kaba Fiber and Wool Rugs, 9x12 \$12.25

CARPET REMNANTS

A large lot of best Body Brussels Carpetings, patterns that are discontinued, quantities from 15 to 17 yards—
\$1.60 and \$1.75 values, per yard 95¢

\$28.00 Dressers and Chiffoniers \$20.00

CHAIRS AND ROCKERS

\$29.00 Fumed Morris Leather-Cushion Chair \$19.50
\$42.00 Fumed Morris Leather-Cushion Rocker \$28.75
\$42.00 Fumed Morris Leather-Cushion Chair \$28.75
\$37.00 Fumed Arm Chair, leather cushion \$24.50
\$39.75 Fumed Arm Chair, leather cushion \$26.75
\$16 Walnut Arm Chair \$10.50
\$16 Walnut Rocker \$10.50
\$32.00 Mahogany Rocker, velvet covered \$18.75
\$46.50 Mahogany Arm Chair at \$29.75
\$72.00 Mahogany Arm Chair or Rocker (Colonial) \$49.50
\$45.00 Mahogany Rocker, velvet covered \$26.75
\$35.00 Mahogany Chair, velvet covered \$18.75

These prices on reasonable terms if wanted.

SLEEPING ROOM FURNITURE

\$78.00 Circassian Walnut Toilet Table \$48.50
\$69.00 Circassian Walnut Toilet Table \$37.50
\$65.00 Circassian Walnut Bed \$33.50

\$95.00 Circassian Walnut Chiffonier \$52.50

\$85.00 Circassian Walnut Dresser \$47.50
\$86.00 Circassian Walnut Chiffonier \$48.25
\$59.00 Circassian Walnut Bed \$31.75
\$90.00 Circassian Walnut Chiffonier \$46.75
\$47.00 Circassian Walnut Dresser \$28.75
\$43.00 Circassian Walnut Chiffonier \$27.50
\$32 Mahogany Dresser \$19.75
\$56 Mahogany Dresser \$35.50
\$54 Mahogany Chiffonier \$34.25
\$285.00 Circassian Walnut 3-piece Suit \$147.50

DINING ROOM FURNITURE

\$116.00 Golden Oak Buffet (Colonial) \$79.75
\$110 Golden Oak Buffet \$74.50
\$78 Fumed Oak Buffet \$46.50
\$91 Fumed Oak Buffet \$68.50
\$20 Fumed Oak Serving Table at \$9.50
\$23.50 Fumed Oak Serving Table \$10.25
\$35.00 Weathered Oak Serving Table \$19.25

LAWN AND PORCH FURNITURE

Entire stock reduced just 33 1-3 per cent.

POWER LOOM NAVAJO RUGS

Made in exact reproductions of the hand-made, fast colors, at the following reductions—
27x54 in. \$3.50 values, each \$2.25
3x 5 ft. \$6.00 values, each \$4.50
4x 6 ft. \$9.00 values, each \$6.25
5x 8 ft. \$18.00 values, each \$12.75

SMYRNA RUGS—Heavy Reversible Rugs, in a good assortment of patterns and colorings—

26x54 in. \$1.75 values, each \$1.25
26x54 in. \$3.25 values, each \$2.50
30x60 in. \$2.00 values, each \$1.35
30x60 in. \$3.75 values, each \$2.50



Hammocks

Clearance Sale of all Hammocks in stock, as follows:

\$8.25 Hammocks for \$5.29
\$7.00 Hammocks for \$4.45
\$6.25 Hammocks for \$4.00
\$5.75 Hammocks for \$3.50
\$5.25 Hammocks for \$3.25
\$4.25 Hammocks for \$2.60
\$3.50 Hammocks for \$2.20
\$3.00 Hammocks for \$1.85
\$2.75 Hammocks for \$1.75
\$1.75 Hammocks for 90¢
\$1.50 Hammocks for 85¢
\$1.25 Hammocks for 75¢

ELECTRIC LAMPS AND DOMES

\$320.00 Lamps \$120.00
\$280.00 Lamps \$100.00
\$277.50 Lamps \$98.00
\$205.00 Lamps \$75.00
Separate Shades also at clearance prices.

LAWN MOWERS

\$11.00 Portland Lawn Mower, 16-inch blade \$8.00
\$11.50 Highland Lawn Mower, 16-inch blade \$8.25
\$7.00 Wizard Lawn Mower, 18-inch blade \$5.50
\$6.00 Wizard Lawn Mower, 16-inch blade \$5.00
\$5.50 Wizard Lawn Mower, 16-inch blade \$4.00
\$4.25 Ironcable Lawn Mower, 16-inch blade \$3.35
\$4.00 Tiptop Lawn Mower, 16-inch blade \$3.15
\$3.50 Tiptop Lawn Mower, 14-inch blade \$2.90
\$3.50 Ironcable Lawn Mower, 12-inch blade \$2.90

Drapery Department

A number of Drapery and Upholstery Pieces of from 3 to 10 yards, patterns that are discontinued, values from \$3.00 to \$5.50 per yard, your choice of any, taking the entire piece, per yard \$1.50
60-in. Couch Cover Materials, per yard 50¢
50-in. Couch Cover Materials, per yard 40¢

SCREENS

3-panel hardwood, dark oak finish, each \$3.95

MAHOGANY FINISH GRILLES

12 in. deep by 7 ft. long, patterns made to fit any window or door opening from 4 ft. to 7 ft. wide. \$3.75 to \$4.25 values, slightly soiled, each \$1.00

LACE PANELS, HAND MADE

A number of fine Sample Panels,

made to display front door and side light treatments, values from \$22 to \$45 each, priced special in this sale less than one half.

LACE CURTAINS

All one and two pair lots.

CRETONNES

40c Cretonnes 25¢
75c Cretonnes 50¢
\$1.00 and \$1.25 Cretonnes 75¢

FANCY NETS

50c, 60c and 70c values, per yard 25¢
85c, \$1.00 and \$1.25 Fancy Nets, per yard 50¢

SCOTCH MADRAS

\$1.25 and \$1.50 Imported Scotch Madras, per yard 75¢
120 Window Shades, slightly damaged, 28 inches wide by 6 feet long, best grade of oil opaque and Hartshorn rollers, each 30¢

Go-Carts

A large line of Go-Carts of all grades in this sale.

\$9.50 reed, with cushion and parasol \$4.95

\$14.50 reed, with cushion and parasol \$6.85

\$18.00 reed, with cushion and parasol \$8.65

\$22.00 white enamel, cushion and parasol \$9.65

\$19.50 black enamel, cushion, parasol \$10.25

\$35.00 black enamel, cushion, parasol \$16.50

\$34 brown enamel, cushion, parasol \$16.35

Any Go-Cart on terms of \$2.50 cash and \$1.00-per week.



Bedding Department

Specials

An opportune time to supply your fall and winter bedding—

\$1.50 silkoline covered tied cotton Quilts 95¢
\$2.75 silkoline covered heavy quilted Comforts \$1.50

FEATHER PILLOWS

Fancy tick, mixed feather, 8-lb. pillows, \$3.75 values, per pair \$2.00

BLANKETS

\$2.75 tan 12-4 Blankets, double, per pair \$1.65

WHITE WOOL BLANKETS

60x80 white wool, 4½ lb. double, per pair \$4.50
68x80 white wool, 5-lb. double, per pair \$5.00
70x82 white wool, 6½ lb. double, per pair \$6.50
70x82 white Scotch wool, 6-lb. double, per pair \$5.35
70x82 plaid Scotch wool, 6-lb. double, per pair \$5.25

