

INCOME TAX FIGURES ARE TABULATED BY COLLECTOR MILLER

From January 1 to March 1, 1914, Given in Which to Make Declarations.

Persons whose income exceeds the \$3000 and \$4000 exemption allowed by law under the income tax need not worry unduly about being fined or sent to jail if they don't make their returns to Collector Milton A. Miller within the next few days. They will have until January 1 until March 1, 1914, to file their formal declaration of income and after that may wait until June 30 before payment is delinquent.

Collector Miller is besieged with anxious persons who have mixed themselves up on the income tax law, believing it a much more incomprehensible bit of legislation than it really is. And so Mr. Miller has made a tabulation of the incomes subject to the tax and the percentage of tax that will be imposed.

To begin with, any person residing in the United States, whether a citizen or not, and every citizen of the United States whether residing at home or abroad, is liable to the tax if his income comes within the scope of the law.

Net Income Basis.

Net income is taken as the basis of the tax, although in submitting his return, the taxpayer must enumerate the various items that make up his gross income and indicate the deduction of the expenses of carrying on his business and other deductions enumerated below.

For the first year of its enforcement, the income tax applies only from March 1, 1913, to December 31, 1913. In subsequent years the full 12 month period will be taken as a basis for estimating the income. Any time from January 1 to March 1, the taxpayer may submit his statement on blanks provided for the purpose and on the same date, the commissioner of internal revenue will mail to each person who has filed such a report a notice of the tax due. On receipt of this and not later than June 30, the tax thus indicated is to be paid to the collector of the district in which the taxpayer resides.

Tenant Holds Back Part.

"Some people have imagined that the collector-at-the-source feature of the income tax law will mean a great deal of confusion," said Mr. Miller yesterday. "From my study of the law, however, it appears not at all a confusing proposition. If the occupant of a building pays \$10,000 yearly rental, under the income tax, he withholds 1 per cent of this amount over the \$3000 exemption from his landlord and turns it over to the collector, first making a report on the blanks furnished for his return. He then bills the landlord the balance of his rent. If a railroad company pays one of its officials \$5000 a year, it holds out 1 per cent of the amount over \$3000 and turns it over to the collector. The same principle applies throughout, except where the taxable person himself makes affidavit of the tax due and pays it voluntarily."

Here are some cases in which the tax will not be withheld at the source: When a taxpayer's income is derived from more than one source, one of which of itself exceeds the minimum exemption; when incomes are not fixed and certain, as in the case of farmers, agents who sell on commission, professional men whose income is made up of fees, authors, inventors, merchants. These persons are required to make their own returns to the collector under oath.

May Be Prorated.

A question has arisen as to the procedure when a husband and wife each has an income of sufficient magnitude to be taxed. A regulation of the commissioner of internal revenue provides that only one may claim the \$4000 exemption, which is to claim this exemption is a matter for the couple to decide on if they wish, the \$4000 exemption may be prorated between them in accordance with the size of their income.

For the year 1913, only five-sixths of the full year's income will be subject to the tax; but in after years the full amount. The exemptions will be, accordingly, only five-sixths of the amounts stated, or, \$2500 of the \$3000

FACTS ABOUT THE INCOME TAX

Normal Income Tax.
One per cent on all incomes over \$3000.

Additional Tax.
One per cent on all net incomes over \$20,000.
Two per cent on all net incomes over \$50,000.
Three per cent on all net incomes over \$75,000.
Four per cent on all net incomes over \$100,000.
Five per cent on all net incomes over \$250,000.
Six per cent on all net incomes over \$500,000.

Reports Due.
After January 1, 1914, and before March 1, persons subject to the income tax must file with the collector of internal revenue a report of blanks furnished, showing their gross income from all sources, expenses other than personal and living expenses, and net income for period between March 1, 1913, and December 31, 1913.

When Taxes Are Payable.
On or before June 1, 1914, the commissioner of internal revenue shall mail to each person who has filed such return a notice of the tax due. This tax must be paid before June 30, 1914.

Persons Exempt From Tax.
Judges of the supreme and superior courts.
Employees of the individual states, including public school teachers.
Labor, agricultural or horticultural societies, fraternal societies, religious and charitable bodies and corporations, boards of trade and chambers of commerce.

All persons whose annual incomes are less than \$2000 and married persons living with husband or wife whose incomes are less than \$4000.

Penalty for Not Filing Report.
Failure to file a complete and accurate report with the collector of internal revenue before March 1, 1914, is punishable by a fine of from \$20 to \$1000.

Penalty for Filing False Report.
Any person or corporation filing a false report of income is subject to a fine not exceeding \$2000 or imprisonment not exceeding one year, or both.

Penalty for Not Paying Tax.
Persons not paying the income tax by June 30, 1914, will be subject to a fine of five per cent of the unpaid tax and one per cent per month interest until paid or collected.

Collection of Tax at Source.
The income tax shall be collected at the source of income, to provide against improper report of incomes by the taxable person or corporation. For example, any employer paying his employe more than \$3000 a year shall, after the \$3000 has been paid, retain the one per cent normal tax on the surplus and make a return to the collector of internal revenue of such action. If the employe is married, the \$4000 exemption is made, but in either case the employe must file with the employer an affidavit, on form provided, showing his right to the \$3000 or \$4000 exemption. This affidavit is filed by the employer with the collector in making his report.

In case of interest bearing bonds or mortgages, the bank or persons paying the interest shall deduct the normal tax of one per cent unless the person entitled to the interest files with the bank or persons paying the interest an affidavit claiming exemption. In such case the affidavit is retained and filed with the collector of internal revenue.

Blanks Furnished Free.
The government is now having blanks printed for the use of persons subject to the tax, including all return and affidavit forms, which will be distributed free by the collector of internal revenue of the districts.

Inspectors.
The government has provided \$500,000 to hire 63 inspectors and collectors whose duty it will be to hunt out and compel all persons and corporations subject to the tax to make reports and actually pay the tax. These officers are given ample authority to trace through every state and section of the United States unhampered by technicalities, and see that everyone subject to the tax obeys the law.

LITTLE WORK AWAITS UNSKILLED LABORERS AT THE PRESENT TIME

Judge Stevenson Makes Personal Tour to Find Out Truth of Workers' Plein.

Municipal Judge Stevenson yesterday afternoon made a personal investigation of common labor conditions, to obtain information that will help him better handle the idle men daily brought into court. The judge found the market for common labor at a low ebb. However, he did not stop his search until an agent was found who promised to handle what men the judge sent him.

The first employment bureau Judge Stevenson visited was on Second street. There were only 50 men—loggers, mill men, railroad workers, and all kinds of common laborers—in the place waiting for an opportunity. The agent said the men greatly outnumbered the jobs.

At another place, the judge found the agent sending out a few men to railroad work, but his supply of jobs was limited to about 20 a day.

Work Reported Scarce.
Another agent said he sent 40 men to the country Friday night, and had an order for 40 more within five days.

This agent reported work scarce. At another large agency, the judge was informed that 1000 men could be furnished within 30 minutes, but there is no coal for them. This agent sent 10 men to work in the forenoon.

Another agent blamed the north end saloons for the penniless condition of the great majority of idle men. "These men go out and work a few weeks, come in here and spend it in the saloons," said the agent. "Go into that saloon there now, and you'll find 600 men. They're all drinking."

"Where they get their money, I don't know, but I do know they will be around here sooner or later asking for a job—dead broke and asking for something to eat. All summer we were begging men to 'take work out in the country.' Some said: 'Bring your job here and I'll look at it.' Such men wouldn't work. They're out there now, dozens of them."

Bad Weather Causes Shutdown.
From agent to agent went the judge, looking for a chance to supply men that plead "no work." At practically each place, the word was given that work has closed down on account of bad weather and would not open until January. Some agents said they would give the judge's jobless men first chance, if there is any chance.

Finally one agent spoke with more encouragement than the others, saying that he could furnish work for all that wanted to work, but the wages were low. This is railroad construction work. There is no fee or cap fare. Board can be had by the workman for 75 cents a day. This was the best job the agent was able to do, so announced he would gladly inform any unfortunate man of the work, salary and conditions, should any chance to get into police tolls.

It was the judge's idea to invite the

LABOR AGENTS TO ATTEND COURT AN HOUR EACH MORNING AND OFFER THE MEN WORK, BUT ON ACCOUNT OF THE SCARCITY OF WORK, THIS APPEARS INDIVISIBLE.

Question Is Important.

At the conclusion of the personal tour to the agencies and an inquiry of idle men, the judge stated that one of the most important questions before the city for the next several weeks will be the handling of the jobless men. As the winter season advances, work closes, which sends hordes of men into the city. These men have little or no money. They must eat and sleep, somewhere.

"These men are not bad fellows," said the judge. "The vast majority are willing to work. There is no work. Their money is soon spent, chiefly in the saloons. What is to be done? It occurs to me this question should be settled by the proper persons before there is hunger and want."

SEVERAL INDICTMENTS
Aretus Worthington and Frank Thomas, crew of the street car which killed Matthew Gavrutz September 9, were exonerated from blame by the grand jury yesterday. No true bills on the charge of manslaughter were returned. Gavrutz stepped behind one car and into the approaching car on the other track.

Indictments were returned against J. B. Walker and George Spence, charged with larceny of trunks from a work house under the control of H. W. Sitton, receiver of the Western Trunk & Leather Works; Robert Burns, charged with entering a forged check; Louis Bougot, Andy Snell and Jeanette Van Zile, charged with contributing to

delinquency of a 15-year-old girl; John Huber, charged with collecting for Beaula Miller, a woman of the underworld, and Eugene Millow and Marcus Gumbert, charged with contributing to the delinquency of a 17-year-old girl.

Not true bills were returned in the cases of H. F. Mulkins, charged with obtaining automobile tires from W. K. Chestwood on fraudulent orders; Jesse Tate, charged with associating with Ethel Whitecraft, a woman of the underworld; L. D. Wood, charged with larceny of a sewing machine, and Roy Demerest, charged with larceny of postcards, stamps and a bank book from a church.

FORMER BANKER APPEARS BEFORE THE GRAND JURY

Roseburg, Or., Nov. 15.—The grand jury is still investigating the affairs of T. R. Sheridan, former Roseburg banker, who recently made voluntary assignment with liabilities of \$150,000. Sheridan spent two hours yesterday and several hours today with that body. Several of his creditors have also been testifying before the grand jury. There is no probability that the investigation will be completed before the middle of next week.

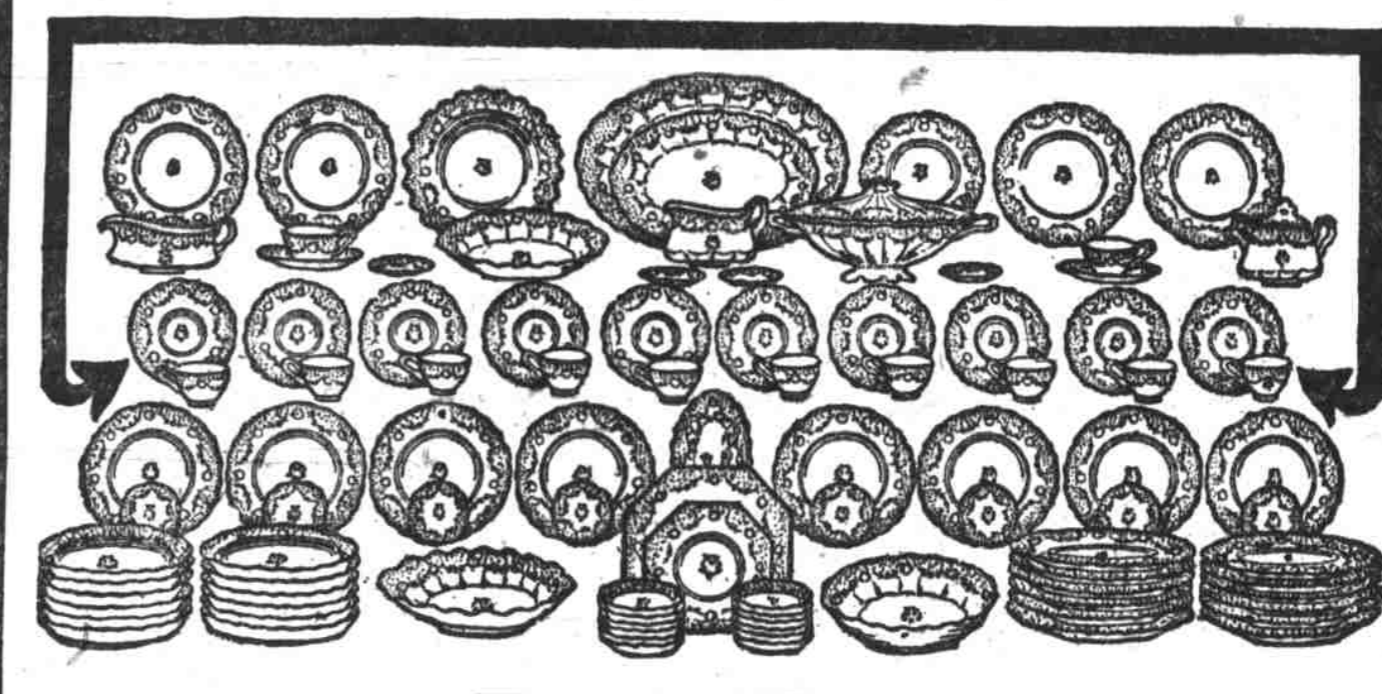
FRANCE FEARS ANOTHER DEVASTATING FLOOD

Paris, Nov. 15.—Tremendous rains were falling throughout France today, and the streams, including the Seine, on which Paris is situated, were rising so fast that a repetition was feared of the great floods of 1910.

Wages in Victoria, Australia, have increased almost 25 per cent in 20 years.

People Who Trade at Edwards Get Elegant Dinner Sets FREE!

We can afford to give Dinner Sets with orders of merchandise because we run our store on a very low expense rate. Here everybody works, the proprietors included. The rent, advertising, lights, etc., cost us not one third of what the average store pays. We can and do sell home outfits cheaper than other stores. We have been so successful that we have decided to share our profits with our customers under the terms of the offers printed below.



Are These Dinner Sets Any Good?

Are we giving away cheap good-for-nothing dinner sets or are they such as you would like to have on your table? A glance at our window will answer that question, but for those who are liable to pass this offer without notice, thinking the goods are common or inferior, we will say this: We are giving these sets for the purpose of making friends, and opening new accounts, and having ordinary common sense we know that poor goods will make us no friends and only injure our reputation.

- GRAND OFFER NO. 1**—This 100-piece Dinner Set will be given to you FREE with every purchase of \$150 worth or over of Furniture or Household Goods whether you buy them on credit or for cash.
- GRAND OFFER NO. 2**—A 50-piece Dinner Set will be given FREE with every purchase amounting to \$75, and the goods may be bought on credit or for cash.
- GRAND OFFER NO. 3**—We will sell this 100-piece \$20 value beautiful Dinner Set for \$15.90, on terms of \$1 cash and \$1 weekly, or for cash.
- GRAND OFFER NO. 4**—We will sell this 50-piece \$12 value beautiful Dinner Set for \$7.95 on terms of \$1 cash and \$1 weekly, or for cash.
- GRAND OFFER NO. 5**—If you buy the 100-piece Dinner Set outright now, on the terms mentioned, and should you at any time within one year buy a bill of goods amounting to \$150.00 we will credit your account with \$15.90. If you buy the 50-piece Set now and within one year you buy a bill of goods amounting to \$75.00, we will credit your account with \$7.95, thereby giving you your Dinner Set absolutely FREE in either case.

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Chair, Settee, Rocker and Table are solid oak, coverings are Spanish leatherette over oil-tempered steel springs, all finished wax golden color.

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Edwards, the Only Place Edwards, the Only Place

Where you can get a nice Folding Breakfast Table for \$2.50

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185-187-189 First St.

HUERTA NEAR END OF HIS RESOURCES IS WILSON'S VIEW

(Continued From Page One.)

claims of this government, but the friends of Huerta, who, working with the American representatives, are trying to induce Huerta to yield to the demands of the United States.

It is the belief of officials of the state department that the recent success of the revolutionists in Mexico will have a powerful effect on Huerta and his supporters and may hasten Huerta's resignation.

Fall of Juarez a Blow.
The capture today by the constitutionalists of the most important town along the Texas border and continued control of it may lead to the recognition of Carranza as a belligerent, which would entitle him to a free supply of arms without an official raising of embargo against the shipment of arms and ammunition into Mexico.

From Juarez the Constitutionalists, backed by a mass of supplies, can strike into the interior of the important Mexican northern states. It is understood that their next objective point is Chihuahua, where there is a small federal force.

Should General Carranza be successful in these movements, he will have taken a larger territory than had Madero when the latter ousted President Diaz and elected himself to the presidency of Mexico. General Carranza, having refused mediation, which included his personal elimination, is believed to be ambitious to be president of Mexico as successor to Huerta.

Loss of Life Was Light.
General Bliss, in charge of the American forces along the Texas border, wired the war department that the capture of Juarez was effected with little loss of life on either side. A few shots reached El Paso, just across the international bridge from Juarez. Refugees are being permitted to seek safety in El Paso, the combatants being disarmed as they crossed the bridge.

Consul Edwards at Juarez reported to the state department that two Americans in Juarez are said to have been killed during the fight between the federal and constitutionalists. The consul said he had ascertained that a chauffeur was killed but that his death was purely accidental. Mr. Edwards estimates the actual loss of life to Mexicans participating in the engagement at from 30 to 40.

TEACHER MOTHER GETS DECISION FROM COURT

New York, Nov. 15.—Justice Seabury, of the supreme court upheld women, even public school teachers, in their right to bring children into the world.

He issued a writ of mandamus compelling the New York board of education to restore to Mrs. Bridget Peixotto her position in the schools. The board had dismissed her, ostensibly for violation of a rule concerning leaves of absence, but really because she had had a baby without notifying the board.

More Cash Last Week Than Ever

Buying of Pianos and Player Pianos for Cash Beyond Expectation.

Portland Piano Sensation—A Sensation in More Than One Way—Now in Cash Sales.

Large Increase in Sales Continues From Week to Week, in Pianos and Player Pianos.

Exquisite styles—delightfully sweet tone—very easy repeating actions—a singing quality that will charm you into buying one of these splendid pianos. You can well afford to raise the cash for your piano, for the purpose of securing these splendid pianos at a saving of \$140 to \$285.

You will certainly find it easier to buy, for instance, at \$125 cash or \$125 cash and \$6.00 monthly, than to pay \$350 later.

There has not been a half hearted selling day since this Removal Sale began. The first buyers who responded to our ads realized that the Graves Music Co. was offering Player Pianos away below what they were ever sold for, and these purchasers, along with the many who came later, have carried the good news to their friends and neighbors even faster and more convincingly than our daily newspapers. Every day brought new and increased numbers buying for cash and on easy terms, some securing their choice by paying as little as \$1 down when contracting, etc.

The carloads of brand new pianos and player pianos are arriving for the new store at 14-15 Fourth street, but must be sold at the old store, 111 Fourth street.

Buying Pianos or Player Pianos as an investment for cash on time—if the latter it's like opening a bank account—depositing \$6 or \$10 monthly—the most truly conservative investment. If you buy during time of this Removal Sale Prices. New \$350 Pianos for \$120—new \$550 Player Pianos for \$235—these pianos, therefore, cannot ever depreciate in value, but remain fixed and secure at par under any and all conditions. The more nearly an investment approaches perfect stability in value, the more completely it is free from any trace of speculative element. You can readily see that when buying new \$350 Pianos at \$125—\$550 Player Pianos at \$235—you can sell them after years of wear at used pianos at \$125 or \$235, when they need pay \$350 and \$550 for new ones, and, therefore, you see the value will remain at par and you can therefore buy your Piano or Player Piano during time of the Graves Music Co. Removal Sale, making the investment with multiple safeguards and stability in value.

WILL DEDICATE CLARKE MEMORIAL CHAPEL

(Special to The Journal.)

Vancouver, Wash., Nov. 15.—In honor of the memory of Lottie Kirkland Clarke, matron of the State School for the Deaf, and wife of Thomas F. Clarke, superintendent of the school, a chapel has been fitted up by Mr. Clarke in St. Luke's Episcopal church and will be dedicated at the 8 o'clock service Sunday morning. The chapel has been artistically furnished and will be used for the early morning communion service.

PLAN FOOTBALL GAME AT WILLAMETTE "U"

Willamette University, Salem, Or., Nov. 15.—The two lower classes of the University will have their football games settled by a committee of upper classmen. Paul Homan, Eric Bolt and Beth Axley will represent the upper classmen in settling the terms of the football game to be played Saturday af-



Stenographers

- Eye strain makes inefficient stenographers.
- The right glasses make stenographers efficient.
- Efficient stenographers enjoy the best positions at the best pay.
- Our glasses will add rather than detract from your personal appearance.
- Our glasses will increase your efficiency to do better work at better pay.
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