

PUBLIC WILL BE AIDED IN MAKING INCOME REPORTS

Every assistance will be given the public in preparing income tax returns for 1920, according to Milton A. Miller, collector of internal revenue. Deputy collectors will visit each county in the state for the purpose of solving the problems confronting the taxpayer, and Miller urges that their advice be sought in preparing returns.

March 15 is the final date for filing 1920 returns and delinquents are subject to a fine of not exceeding \$1000 and an extra assessment of 25 per cent. of the tax due the government. Willful refusal to make an income tax return is punishable by a fine of not more than \$10,000 or imprisonment for a term not exceeding one year, or both such fine and imprisonment, together with the costs of prosecution.

MUST FILE RETURNS

Every unmarried person, including widows and widowers, with an income of \$1000 or more during the year 1920, and every married person whose income for the year amounted to \$2000 or more, must file a return with the internal revenue collector of the district in which he is living.

The \$2000 exemption applies only to the married person who was living with the husband or wife on December 31, 1920. Divorced persons or those living apart by mutual agreement are not entitled to this exemption. Widows or widowers who are heads of families dependent on them for support are entitled to \$2000 exemption.

The income of the wife and minor children must be added to that of the husband and if the total amounts to \$2000 or more a return must be filed. If the income of a minor child amounts to \$1000 or more he must file a separate return.

INSTRUCTIONS GIVEN

The income tax rate for 1920 is 4 per cent on the first \$4000 above the amount of the exemption and 8 per cent on the remaining net income. In addition to this tax a surtax is imposed on all incomes in excess of \$5000. The income tax law applies to all citizens and residents of the United States.

Instructions for filing returns are contained in the printed forms and further explanations will be made on application to the collector of internal revenue

or his assistants. Following are the itineraries of deputy collectors in counties of the state, up to and including March 14:

Baker county—Deputy Cayot will be at Baker, courthouse, February 14 to February 19, inclusive; Huntington, February 11 and 12, inclusive; Baker, courthouse, February 26 to March 5, inclusive.

Benton county—Deputy Davis will be at Corvallis, courthouse, January 31 to February 5, inclusive.

Clackamas county—Collins and Roberts, Oregon City, courthouse, February 25 to 26, inclusive.

Clatsop county—Collins and Roberts, Astoria, custom house, February 28 to March 5, inclusive.

Columbia county—Deputy Collins will be at St. Helens, February 21; Deputy Roberts at Rainier, February 21.

Coos county—Deputy Dalrymple will be at Randon, January 28 and 29; Myrtle Point, January 31 to February 1, inclusive; Coquille, February 2 and 3, inclusive; Powers, February 4 and 5, inclusive; Davis and Dalrymple, Marshfield, Chamber of Commerce, February 7 to 12, inclusive; North Bend, February 14 to 15, inclusive.

Cook county—Deegan and Hammer, Prineville, courthouse, February 14 to 16, inclusive.

Curry county—Deegan and Hammer, January 24; Port Orford, January 26; Langlois, January 27.

Deschutes county—Deegan and Hammer, Bend, city hall, January 31 to February 10, inclusive; Redmond, February 11 to 12, inclusive.

Douglas county—Deputy Hewitt, Kiddle, March 1; Deputy Wilkison, March 4; Hewitt and Wilkison, Myrtle Creek, March 5; and at Roseburg postoffice building, February 7 to 12, inclusive; Deputy Dalrymple, Gardiner, February 16; Deputy Davis, Heedport, February 16.

Gilliam county—Deegan and Hammer, Condon, courthouse, January 28 to 29, inclusive.

Grant county—Deputy Cayot, Prairie City, February 21 to 22, inclusive; Canyon City, courthouse, February 23 to 24, inclusive.

Harney county—Deputy Cayot, Burns, courthouse, January 24 to 27, inclusive; Crane, January 28 to 29, inclusive.

Hood River county—Deegan and Hammer, Hood River, March 5 to 12, inclusive.

Jackson county—Hewitt and Wilkison, Ashland, city hall, February 10 to 16, inclusive; Medford, postoffice building, February 17 to 29, inclusive.

Jefferson county—Deegan and Hammer, Madras, February 17.

Josephine county—Hewitt and Wilkison, Grants, courthouse, February 28 to March 3, inclusive.

Klamath county—Hewitt and Wilkison, Klamath Falls, city hall, January 31 to February 3, inclusive; Deputy Wilkison, Malin, January 27, and at Merrill, January 28 and 29.

Lake county—Deputy Hewitt, Lakeview, courthouse, January 24 to 26, inclusive.

Linn county—Dalrymple, Florence, February 17; Eugene, city hall, February 18 to 26, inclusive; Deputy Davis, Eugene, city hall, March 11 to 15, inclusive; Dalrymple, Junction City, March 11 and 12, and Cottage Grove, March 14 and 15.

Linn county—Deputy Davis, Waldport, January 24; Newport, January 26 and 27; Toledo, January 28 and 29, inclusive.

Linn county—Davis and Dalrymple, Lebanon, February 28 to March 2, inclusive; Albany, courthouse, March 3 to 10, inclusive; Deputy Roberts, Mill City, January 24 and 25.

Malheur county—Deputy Cayot, Vale, U. S. land office, January 31 to February 5, inclusive; Ontario, city hall, February 3 to 10, inclusive.

Marion county—Deputy Collins, Stayton, January 24 and 25, inclusive; Collins and Roberts, Silverton, January 20 to 26, inclusive; Silverton, postoffice building, February 7 to February 12, inclusive.

Morrow county—Payne and Gaffney, Heppner, courthouse, February 7 to 10, inclusive; Lone, February 11 to 12, inclusive.

Polk county—Collins and Roberts, Dallas, courthouse, January 31 to February 2, inclusive; Independence, February 3 to 5, inclusive.

Sherman county—Payne and Gaffney, Wasco, Sherman hotel, March 7 to 12, inclusive; More, courthouse, March 14 to 15, inclusive.

Tillamook county—Collins and Roberts, Tillamook, courthouse, January 17 to 20, inclusive.

Umatilla county—Payne and Gaffney, Pendleton, postoffice building, February 14 to March 5, inclusive.

Union county—Deegan and Hammer, Pendleton, courthouse, January 31 to February 5, inclusive.

Wallowa county—Payne and Gaffney, Enterprise, courthouse, January 24 to 29, inclusive.

Wasco county—Deegan and Hammer, Madras, February 18 to 19, inclusive; The Dalles, postoffice building, February 21 to March 2, inclusive; Dulac, Johnson Street, bankers, March 3 to 4, inclusive; Shaniko, March 14 to 15, inclusive.

Washington county—Collins and Roberts, Forest Grove, February 15 and 16; Hillsboro, courthouse, February 17 and 18.

Wheeler county—Deegan and Hammer, Forest Grove, January 24 to 25.

Yamhill county—Nutting and Shanks, McMinnville, February 2 to 5, inclusive; Deputy Roberts, Sheridan, February 14; Deputy Collins, Newberg, February 14.

Down Stairs Store Piano Offerings



Here We Have a New Carload of Factory Rebuilt Pianos

Factory Rebuilt Pianos	Original SALE Price	Factory Rebuilt Pianos	Original SALE Price
CONOVER	Quite like new... \$850	BALDWIN PLAYER	\$8-note, when new \$1200
L. V. CHASE	Price when new... \$750	M Y E R S	\$36 cash, \$20 mo.
V O R E L L	Rebuilt model... \$525	S T E T S O N	Modern mahogany... \$675
K I M B A L L	In fine mahogany... \$575	E L L I N G T O N	As good as new... \$550
C L O U G H & W A R R E N	In fine mahogany... \$575	S T E R L I N G	In fine mahogany... \$650
C. A. SMITH	In fine mahogany... \$650	K I M B A L L	In fine mahogany... \$650
A R I O N	In fine mahogany... \$475	B L E I C H R O D E R	In fine mahogany... \$475
	In fine mahogany... \$575	H A L L E T & D A V I S	In splendid mahog... \$600
	In fine mahogany... \$495		

Portland's (Factory Clearance) Sale America's Pianos Continued

Over One-Quarter Million Dollars in Pianos, \$250,340.00 in Pianos and Player Pianos are now being sold for \$178,237.00. The Schwan Piano Co. sales, based on large volume through lower prices, in this sale produced savings to Portland and Coast Piano Buyers of \$82,103.00, in which you share or still will share, provided you buy during the time of sale of the balance of now \$107,825.00 to be sold at \$18,025.00, therefore at a saving of \$89,800.00.

TAKE TWO AND ONE-HALF YEARS TO PAY FOR IT

We are upsetting all local tradition and precedent of the present piano market-trade difficulties, making it possible at this time for nearly everybody to buy a new piano or player-piano.

YOU CAN AFFORD TO PAY IN WEEKLY PAYMENTS—YOU CAN, THEREFORE, AFFORD TO BUY NOW DURING PORTLAND'S (FACTORY CLEARANCE) SALE OF AMERICA'S PIANOS.

New and Used Pianos \$ 75, \$195, \$295, \$315 to \$750
New and Used Players \$385, \$495, \$675, \$750 to \$975

Terms \$15 or More Cash, \$4, \$10 or More Monthly

101-103 Tenth St. at Washington and Stark Sts.

Schwan Piano Co. Portland's Largest Piano Distributors

ADVANCE APPAREL SHOP

293 Morrison Street (Near the Corner of Fifth)

January Clean-Up Sale

PRICES REDUCED

Women's Suits, Dresses, Coats, Costumes, Fancy Waists, Beautiful Dress Skirts, Sweaters, Camisoles and Tricolette, Jersey and Silk Underskirts. Extraordinary reductions to clean up our large stock. Hundreds of beautiful garments to be cleaned up at ridiculously low prices.

You Will Find Many Exclusive Models in This Sale

Up-to-Date Styles in

Snappy Dresses

To Clean Up at Only

\$10.95

Many in this lot are less than half price.

Women's Suits

In most beautiful styles and high grade, to clean up at only

\$18.95

Most of these Suits are less than half price.

Fancy Dresses and Street Dresses

Up-to-the-Minute Styles in Serges and Tricotines to Clean Up at Once, Less Than Half Price

\$18.95

Hundreds of

Beautiful Coats

To Close Out—Clean-Up Sale Price

\$18.95

Most of this lot less than half price

YOU CAN SAVE!

You have waited a long time for the readjustment of prices. Now they have come down to as low a level as possible! Down regardless of wholesale cost! Down to normal! Now is your time to buy! What we lose you gain! "The Price Slasher" has made

Savings for You at Simon's!

A Sale of Huck Towels 2 Extra Specials

Large heavy Huck Towels in plain white or white with red border. These are extraordinary good values and are offered to you at

Lot 1—18c Each Lot 2—23c Each

Mail Orders Filled

MAIL ORDERS FILLED PROMPTLY

SIMON'S THE STORE BARGAINS

First, Second and Alder Streets

5000 Yards Best Standard AMOSKEAG DRESS Gingham

Plaids, stripes, checks and plain colors are all here in this large showing of quality gingham. The former selling price was 35c a yard.

SALE PRICE A YARD... 15c

Mail Orders Filled

WOMEN'S COTTON HOSE

A fine Cotton Hose with double heels and toes and elastic garter top. Colors are black, white, gray and brown. All sizes in the assortment.

SALE PRICE A PAIR... 29c

Mail Orders Filled

20% DISCOUNT ON ALL Heating STOVES

All Heating Stoves must be sold! You save 20% if you buy during this reduced price sale. This is your opportunity! Select your stove tomorrow!

BOYS' HEAVY WEIGHT FLEECE LINED UNION SUITS

Full cut, well made suits. \$2.25 values. Sizes 22 to 34. Ages 4 to 16.

SALE PRICE EACH... 98c

Mail Orders Filled

BOYS' HEAVY WEIGHT CORDUROY KNEE PANTS

Every pair guaranteed to give service or we will replace them with a new pair. Our regular \$2.85 value. Sizes 7 to 17.

SALE PRICE A PAIR... \$1.69

Mail Orders Filled

WOMEN'S SHOES GROWING GIRLS' SHOES MEN'S SHOES BIG BOYS' SHOES

Special lines and short lines of Dress and Semi-Dress Shoes for Men, Women, Boys and Girls. All solid leather in black calf, gunmetal Shoes for Women and Girls. For Men and Boys there are black and brown leathers, including Army last shoes. Nearly every size in each lot and all sizes in the assortment.

SALE PRICE A PAIR... \$4.44

Mail Orders Filled

BOYS' FLANNELETTE BLOUSES

5-button front, well made blouses with one pocket. Sizes 6 to 16 in khaki, gray or olive. \$1.59 value.

SALE PRICE EACH... 89c

Mail Orders Filled

WOMEN'S SHOES GROWING GIRLS' SHOES MEN'S SHOES BIG BOYS' SHOES

Special lines and short lines of Dress and Semi-Dress Shoes for Men, Women, Boys and Girls. All solid leather in black calf, gunmetal Shoes for Women and Girls. For Men and Boys there are black and brown leathers, including Army last shoes. Nearly every size in each lot and all sizes in the assortment.

SALE PRICE A PAIR... \$4.44

Mail Orders Filled