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We're offering you a double pleasure! The enjoyment of dainty, sheer hosiery—of exquisite style. And added to that, the pleasant knowledge that you're saving money.

For here are the newest styles and colors in Holeproof Hosiery. It's so lovely you can't resist it. The colors are brilliant, beautiful. But each fine pair possesses the famous Holeproof durability—so it's truly economical.

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BEN SEZ

WE HAVE TWO STARS One Special Touring run 4300 miles One Standard Touring run 7000 miles PRICED FOR QUICK SALE

VICK BROS.

Artisans Entertain—

The United Artisans of Salem entertained members of the Oregon state legislature who are Artisans at a meeting last night in the club rooms. About 70 persons were in attendance. Entertainment was furnished by Jerry Saylor of Portland in piano solo; Gladys Rafferty, of Salem in a vocal number and by Ivan Martin's band. Refreshments and dancing also were featured during the evening.

Music This Evening—

And Sunday evening at the Gray Belle. 331

To Visit in Portland—

Charles Duncan, manager of the Square Deal Welding company of Salem is to visit in Portland over the week-end relative to securing material for his business here. Mr. Duncan has secured a patent on a spot light, which is to be manufactured in this city.

Save \$160.00—

On almost new Ford touring. Newton-Chevrolet Co. 331ff

Creamery Members to Meet—

A meeting of the Capital City Cooperative creamery is scheduled at the club rooms of the Chamber of Commerce at 2 o'clock this afternoon. Matters pertaining to the affairs of the creamery will be considered as well as matters pertaining to legislation.

Card of Thanks—

We wish to thank our friends for the beautiful floral offerings at the interment of our father, J. A. Kapphahn, E. H. Kapphahn, Frank Kapphahn, Warner Kapphahn. 331*

Preparations Underway—

The Sons and Daughters of Oregon Pioneers are to hold their annual banquet at the Chamber of Commerce February 14, according to the information received here. It is expected that one of the biggest attendances in the history of the organization will be recorded. Millman Hackleman of 210-11th street, Portland, Oregon, is in charge.

Free Lecture, Sunday, Feb. 1—

8 p. m., Derby hall bldg. "Wag Jesus God?" 331*

Examinations Completed—

The examinations for first semester work at Willamette university came to a close yesterday afternoon. Work of registration for the second semester will carry over Monday and class work will commence Tuesday. A number of students left for home over the week-end.

Lions Enter Field—

The Lions club of Salem went on record yesterday as favoring the American Red Cross roll-call and have pledged themselves to enter the field to collect memberships. A committee has been appointed, which will divide the Lions into teams, with appointed leaders and they are to do their share in making the 1925 Red Cross roll-call a success. Funds are absolutely necessary to carry on the work here, which is of vital interest to the ex-service men. Many of their problems are untangled, and aid secured them, which without the organization the men would be unable to receive.

Attention Eagles—

From any part of the United States or Canada who now reside in Salem or vicinity—you are cordially invited to attend the installation of the new Salem Aerie, F. O. E., Sunday Feb. 1, at 1:30 p. m. in the Odd Fellows Hall. Frank E. Davis, organizer 331*

Speeders Fined—

S. H. Moss and B. E. Taters were fined \$5 each after they had been arrested for exceeding the speed laws yesterday. H. Mitchell forfeited the \$5 bail which he had placed with the police for his appearance in court after he was arrested by traffic officers here.

Trustees Meet—

The executive committee of the board of trustees of Willamette university are to meet at the office

FUNERALS

Funeral service for Andrew Swanson, brother of Nels A. Swanson of 1315 N. Cottage street, will be held today Saturday, Jan. 31, at 3 o'clock p. m. from the Rigdon mortuary, interment Lee Mission cemetery.

RIGDON & SON'S MORTUARY Unequaled Service

BARGAINS In HARNESS and Farm IMPLEMENTS Capital Bargain House The Home of a Million and One Bargains 215 CENTER

of the president this morning at 10 o'clock. It is not expected that the commission will consider major matters of importance, but will set a date for a meeting of the entire board of trustees at some future time. Matters of importance relative to regulating the conduct of the institution will be considered.

Food Sale By—

Women of Court Street Christian church at the Piggy-Wigly store today. 331

Will Handle Program—

Richard Kriesel of Salem, senior in mining, has been appointed chairman of the program committee for the annual military ball to be staged April 25. The military ball, one of the four major functions of the college year, is sponsored by the ROTC. Mr. Kriesel is a member of Sigma Phi Epsilon social fraternity on the OAC campus.

Kinzer Honored—

Floyd Kinzer of Salem, sophomore in mechanical engineering, has been appointed chairman of the traffic committee of the Beaver Knights. The Beaver Knights, Beaver chapter of the Intercollegiate Knights is the vigilance committee of the OAC campus; their duty is to see that all traditions are observed, and handle crowds at the big games. Mr. Kinzer is a member of Lambda Phi Delta social fraternity on the OAC campus.

Dance—

Schindler Hall tonight. 331*

Drake Returns—

A. H. Drake, formerly an advertising man in Salem has returned to the city from Boise, Idaho, to take charge of the advertising and circulation work of "Our Baby and Mother Magazine" which is published in Salem by the Gray & White publishing company. Drake is well known in this city and plans to make his home here.

Bible Class Secures Singer—

Mrs. Arthur Rahn has been secured as the soloist at the regular meeting of the Everyman Bible Class, which meets Sunday morning at the Bligh theater. These meetings are very popular and usually a packed house sits in on the gathering. Rev. J. J. Evans, the teacher delivers the address of the morning.

Trap Shoot Sunday—

For 1000 lbs. Blue Ribbon hams and bacon. Given by John Herren at the Middle Grove Nursery, four miles east of Salem. On Market St. Shoot all day. Lunch and shells on the grounds. 331*

Jubilee Is Held—

The annual post-examination jubilee and jolly-up for Willamette university examination survivors was held last night in the Webpbil literary society halls. A large number of students attended the affair, and enjoyed an evening of games and general jollification. Volena Jenks was chairman of the general committee in charge.

Free Lecture, Sunday, Feb. 1—

8 p. m., Derby hall bldg. "Was Jesus God?" 331*

Traffic Is Topic—

Representatives Graham and McCallister are appointed members of the special committee assigned to study traffic regulations with the idea of securing a more uniform plan than now in operation. A member of the senate, the secretary of state, and the chief of the traffic division of the state will sit with the two representatives. Senator Hall has been appointed as the senate member.

Fine Minorca cockerals from prize winning stock, 1971 Market. 331

Health Workers Visit—

Dr. Stella Ford Warner, prominent authority on child health welfare work and associate editor of "Our Baby and Mother Magazine," which is published in Salem was a visitor here yesterday.

Trusty Caught—

William Lovelace, alias Frank Smith is in custody in Los Angeles.



Kill The Germs That Cause Cold You

Cold in the head comes from germs in the membranes. They cause the inflammation, the stuffiness, the discharge. Apply Ely's Cream Balm in the nostrils and breathe it. It is antiseptic. Relief is almost instant. The head is cleared, the inflammation soothed, the discharge is checked. That's the right way to deal with a head cold. Fight the germs where they are. Then never again let a head cold get started. Apply Ely's Cream Balm at once. Ask your druggist for a bottle and watch its quick effects.—Adv.

MORE TAXES PAID THAN NECESSARY

Advantage Is Not Taken of 25 Percent Reduction on "Earned Income"

PORTLAND, Ore. Jan. 31.

From an examination of returns already filed, Clyde G. Huntley, collector of internal revenue, finds that in computing their federal income tax for 1924 a great many taxpayers are not taking advantage of the 25 per cent reduction in tax account of "earned income" to which they are entitled and, consequently, are remitting to his office a greater tax than they owe the government.

"The 'earned income' provision of the 1924 law is an entirely new feature and was not included in any of the previous revenue acts," explained Collector Huntley today. "The term 'earned income' is defined as consisting of wages, salaries, professional fees and other amounts received as compensation for personal services rendered," but does not include dividends received from corporations.

"Briefly, the law provides that 'if the taxpayer's net income is not more than \$5000, his entire net income shall be considered to be earned net income, and if his net income is more than \$5000, his earned net income shall not be considered to be less than \$5000. In no case shall the earned net income be considered to be more than \$10,000."

"Application of the 'earned income' credit in computing the tax of an individual is shown in the following example: A is a married man having a net income of \$4000. Deducting his personal exemption of \$2500, A's normal tax at 2 per cent on the remaining \$1500 would be \$30. In addition, however, A is allowed a credit of 25 per cent of this amount account, 'earned income' of \$750, so that his correct tax is only \$22.50 instead of \$30 as originally computed.

"Take the case of B, an unmarried man, with the same net income: deducting his personal exemption of \$1000, B's normal tax at 2 per cent on the balance, \$3000, would be \$60. But he, too, is entitled to the credit of 25 per cent account, 'earned income,' which reduces his tax to the extent of \$15, so that he actually owes the government a tax of \$45 instead of \$60.

"Another example: A, who is married, has a net income of \$5000. After deducting his personal exemption of \$2500, the normal tax on the remaining \$2500 would be \$50, less credit of 25 per cent, or \$12.50, so that his actual tax is \$37.50. With the same income, B, unmarried would have a normal tax of \$80 (\$5000 less \$1000 personal exemption, or \$4000 computed at 2 per cent) and from this amount he applies an 'earned income' credit of 25 per cent, or \$20, reducing his actual tax liability to \$60.

"In case A's net income consisted of salary \$4000, interest on bank deposits \$1000, profit from sale of stocks \$15000, dividends \$1000, he can compute his 'earned income' credit of 25 per cent on a maximum of \$5000 only.

"Assuming A's only income was this salary amounting to \$12,000, he can compute his 'earned income' deduction on only \$10,000, which is the maximum amount allowed under the law for computing the 25 per cent credit deduction.

"Another example: A's income consists of salary \$72000, interest on bank deposits \$800, stock dividends \$2400, profit from sale of real estate \$12000. He can compute his 'earned income' credit deduction of 25 per cent only on his salary of \$7200 which is the only portion of his income that comes within the meaning of 'earned income' as defined in the law.

"Under the 1924 revenue act, a very substantial saving is effected in the amount of income tax the moderate salaried man and wage earner must pay. In the first place, the rate of tax as compared to the rates in the 1921 act has been cut in two and, in addition, the taxpayer is permitted to apply a 25 per cent reduction of the normal tax after it has first been computed at the reduced rate. For illustration: A, married, had a net income of \$4000 in 1923. Deducting his personal exemption of \$2500, he paid a tax of 4 per cent on the balance, less of course, the refund of 25 per cent later voted by congress. On the same net income for 1924, A's tax would be 2 per cent on \$1500 (\$4000 less personal exemption of \$2500), or \$30, which is still further reduced by the 25 per cent

'earned income' credit deduction, or \$7.50, leaving his actual tax \$22.50."

Illustrated Lecture to Be Presented for Latin Club

"Julius Caesar and His Monuments" will be the topic of Prof. Frederic S. Dunn, of the University of Oregon, at the Salem high school Monday night at 7:30 o'clock. This is the annual mid-winter program of the Latin club, and features the illustrated lecture of Professor Dunn.

A one-act play, "The Knave of Hearts," will be presented following the illustrated lecture. Members of the Latin club are sponsoring the play and it is expected to be well played.

One feature of the evening will be the presentation of the Wallace trophy to the winners in the Latin contest, which was recently brought to a close. Members of the McKinley school are winners of this contest, and they are to be the special guests of the evening.

A small admission charge is to be made, which will be used to pay for the general charge for the use of the high school auditorium.

GRAND

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Tonight

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OREGON'S BRILLIANT VIOLINIST

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FIRST CHRISTIAN CHURCH SALEM

Wednesday Evening, February 4 at 8:30

Prices Adults \$1.00

Students 50c

This Will Be Miss Levy's Only Concert Appearance This Season

CITY NEWS IN BRIEF

AT THE THEATERS TODAY

OREGON—"Manhattan" LIBERTY—"Open All Night" GRAND—"Bread" BLIGH—Vaudeville.

Building Permits—

William Gillings was issued a building permit yesterday by City Recorder Poulsen to alter and repair a store building at 1605 South High street. The estimated cost was \$300. Braden & Church-ill are to erect a dwelling at 148 West Wilson at an estimated cost of \$2400.

Hear Betts—

Alliance tabernacle. Ferry near Cottage. Daily 3:30-7:30 (except Monday). Bring the sick. Let God heal them. Public invited. 331

Clubs Entertain—

The Junior class of the Salem YMCA entertained the Athenian club of the Portland YMCA, who played the second team of the Salem high school in a preliminary game last night. At the banquet, which was held in their honor, Senator Eddy gave a short address on "Comradeship." About 40 boys were in attendance. Don Barnard was toastmaster.

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Skating, Skating, Skating At Dreamland Thursday, Friday, Saturday 7:30 to 10 p. m. Hear Our New Calliope

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