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So sheer, you'll be surprised at its long-wear quality

All the newest colors

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.

Come in and see it, soon.

G. W. Johnson Co.

469 State St.

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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.

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.

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.

Card of Thanks—We wish to thank our friends for the beautiful floral offerings at the interment of our father, J. A. Kappahn, E. H. Kappahn, Frank Kappahn, Warner Kappahn. 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.

Free Lecture, Sunday, Feb. 1—8 p. m., Derby hall bldg. "Was 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.

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.

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 Aerle, F. O. E., Sunday Feb. 1, at 1:30 p. m. in the Odd Fellows Hall.

Speeders Fined—S. H. Moss and B. E. Taters were fined \$5 each after they had been arrested for exceeding the speed laws yesterday.

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.

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.

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.

Kinzer Honored—Floyd Kinzer of Salem, sophomore in mechanical engineering, has been appointed chairman of the traffic committee of the Beaver Knights.

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".

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.

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.

Jubilee Is Held—The annual post-examination jubilee and jolly-up for Willamette university examination survivors was held last night in the Webb Hall literary society halls.

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.

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 Kill The Germs That Cause Cold

FARMERS' UNION OFFICERS DALLAS, Jan. 31—The annual meeting of the Polk County Farmers' Union was held in Dallas at the Woodmen hall with a large number of members from all parts of the county in attendance.

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.

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 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

Club Entertainment—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.

WOODRY Buys Furniture Phone 511

TERMINAL TAXI SERVICE Cars for hire without drivers PHONE 2020 Day and Night Service

POPULAR PRICED Men's and Young Men's Tailored Suits \$25 to \$45 D. H. MOSHER TAILOR

Dr. B. H. White Osteopathy - Surgery Electronic Diagnosis and Treatment (Dr. Abram's method) Office Phone 859 or 469-J 506 U. S. Bank Bldg.

Keneke Are Back—Mr. and Mrs. John Koenke and Mr. and Mrs. Edmund Hisekon have returned home after two and one-half months spent with relatives and friends in Kansas. On their way home they stopped at Los Angeles and other points in California. August Kehrberger had charge of Mr. Koenke's business during their absence.

Music This Evening—And Sunday evening at the Gray Belle. 331

Birth Reports Filed—Leona Ames is the name given to the baby daughter born to Mr. and Mrs. L. G. Ames of 1625 south Church, according to the certificate of birth filed with the city health officer yesterday. The birth of a baby daughter to Mr. and Mrs. Oscar Christenson was also reported to the health officer on January 24.

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

Contagious Disease—One case of small pox was reported to the city health officer yesterday.

Floral Society to Meet—The floral society of Salem is to meet tonight at 7:30 o'clock at the clubrooms of the Chamber of Commerce for the election of officers. Other business matters are to be considered at the meeting.

Hear Betts—Alliance tabernacle, Ferry near Cottage, Daily 3:30-7:30 (except Monday). Bring the sick. Let God sery, four miles east of Salem.

Dancing! Dancing! Salem's New Auditorium Ladies Free Wednesday and Saturday Bezanon's Melody Friends

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

LADD & BUSH BANKERS Established 1866 General Banking Business Office Hours from 10 a. m. to 8 p. m.

We Carry all Sizes of Coal from the large furnace to the smallest nut size. Tell us for what purpose the coal is required and we'll point out the proper size to use. But although we carry all sizes, we handle only one quality, the very best coal from the very best mines. Our coal service is yours to command. Prices range from \$10 to \$15 Also handle the best Diamond Briquettes \$15 PHONE 930 Larmer Transfer & Storage Co.

Music This Evening—And Sunday evening at the Gray Belle. 331

Miss Hicks Ill—Miss Avis Hicks, sister of T. M. Hicks of the Western Abstract company, is confined to her home on Center street for a few days by an attack of illness.

Gray Improvement Shoppe—For parcels that please. Room 413 Oregon Bldg. Phone 187. 331

Make Quick Trip—Within two minutes after the phone call had been received at the Salem police station Thursday that the Goodwin store was being burglarized. Officers Wiles and Brennan had captured the prisoner. Bert Foltz, an ex-convict of the Oregon state penitentiary was arrested by Officer Wiles just as he was coming out of the front door. Stamps, some small change and two sacks of groceries were in possession of the prisoner.

East Whole Grain Wheat—For health. Phone 2141. 331*

Girls Escape—Four girls escaped from the institution for the feebleminded Thursday according to word received at the police station. All girls wore bobbed hair and the names are given as Mary Williams, Ruth Howard, Grace Davis, and the last girl's name was not disclosed. She is said to be tall, slim, good looking, and dark complexioned. The girls are about 17 years of age.

DIED

LIMBECK—Andreas Limbeck died at 590 So. Twenty-second street, January 30, at the age of 77 years. He is survived by his widow, Katherine, two daughters, Mrs. Elizabeth Anderson of Salem and Mrs. Katherine Moore of Portland, one son, Fred of Pratum, one brother, Paul of Scio, and five grandchildren. He was the father of George and Andrew Limbeck who died during the influenza epidemic. Funeral announcement later. Webb Funeral parlors in charge of arrangements.

DORSEY-CLARK—In this city, early Jan. 30th, Mrs. Sarah Dorsey-Clark, wife of William B. Clark, Mother of Myrtle May Reed of Pullman, Wash., Mrs. Shirley Dorsey Price of Ecuador, South America and George Leonard Dorsey of Dayton, Yamhill county. Funeral services will be held Monday, Feb. 2, at 10 o'clock a. m. from the Rigdon mortuary, after which the funeral cortege will proceed to Dayton, where concluding services and interment will take place.

MILLER—Near Hoyewell, Jan. 30th, Mrs. Martha E. Miller, wife of Merritt Miller, Mother of Mrs. Lola Viola Blumh of Creighton, Neb., sister of J. P. Perkins of Spokane, Zadok Perkins of Fort Worth, John W. Perkins of Indiana, A. C. Perkins of Plain View, Texas, Mrs. Mary Leonard of Colorado and Mrs. Leslie Perkins of Indiana, step-mother of Mrs. L. L. Hewitt of Portland, Mrs. Fred Kirkwood of Salem and Mrs. Ray Nash of Needy, Oregon.

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

GRAND Today—Tomorrow "BREAD" Tonight THE WHOLE FAMILY 50c Last Times Today RICHARD DIX In "MANHATTAN" OREGON Tomorrow DOUGLAS MacLEAN In "NEVER SAY DIE" LIBERTY New Today ADOLPHE MENJOU In "OPEN ALL NIGHT" Saturday and Sunday

One at Night Next Day Bright



Rexall Orderlies

are an easy relief for constipation. A never failing laxative, gentle in action and absolutely sure. Never necessary to increase the dose. They work naturally and form no habit. Safe for children as well as adults. 24 Doses 25c

Perry Drug Store 115 South Commercial SALEM OREGON

ELIZABETH LEVY OREGON'S BRILLIANT VIOLINIST in CONCERT 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