



KILLS HIMSELF AND FIANCEE

BODIES FOUND IN KITCHEN OF MISS BROWN'S HOME—NOTE IS LEFT IN POCKET.

Melvin C. Spores, a farmer living five miles south from Monmouth, killed Miss Lena Brown, a young girl neighbor, some time Thursday last and in turn committed suicide.

Their bodies were found about 9 o'clock Thursday morning by Miss Brown's brother-in-law, George Jones, who discovered the bodies grotesquely in the little sitting room of the young woman's farm house. A revolver belonging to Spores laid halfgrasped in his hand. The gun had been emptied once and was evidently reloaded as a few loaded shells still remained in the chambers. The girl was shot brutally several times through the breast and the murderer ended his own life by a series of similar wounds. The bodies both were terribly mutilated in the breast by the heavy caliber shells.

Two notes explaining the tragedy were found on the body of the man, written illegibly. One addressed to Miss Brown said: "I have gotten a divorce from my wife and now you are through and marry me." The other simply said to the world, "I kill Lena Brown and am going to kill myself." The note to Miss Brown was never delivered to her, however, as she would be repulsed under the circumstances, he wrote the second note and, with the murder fully premeditated, committed the act. Coronator Chapman took the two bodies to the morgue.

The victim of the man owned a small farm and had recently built a house which was about 28 years old and an excellent horsewoman, being enthusiastic for pure-bred horses. She had a Jersey herd. During the year she had done much of her work. She was the daughter of late Charles Brown, a well known farmer of Polk county. Two of her sisters, Mrs. George Jones and Mrs. Harmon, live a mile or so from where she was in the habit of spending the evenings with Mrs. Jones.

When she did not appear Thursday or Friday night, Mr. Jones went to her home to see what was wrong, but than meeting often as farming neighbors, it is believed no closer relations existed between the two.

Spores has a brother, Elmer Spores, in Portland, and his wife, Mrs. Spores lives at 939 East Main street of the same city.

About Christmas the man went to Portland and upon his return to Monmouth it was learned he told someone his wife had been granted a divorce and that he was glad it was not until then that he was married.

Shool and Dress sales for the school girls. We have a large stock to select from and you can depend on what you buy from us are the EDDY & CARBRAY.

Our President?



The sailing of President Wilson for the peace conference in France creates a situation in governmental affairs which has stirred considerable comment. It is noted out by some legal minds that Vice President Marshall must necessarily be at the helm of affairs, due to the ranking of the office. This is the first time in history that a president has died while in office.



ANNA HELD

INCOME TAX.

The big income tax drive of 1919 is now under way and every preparation is being made to handle the largest collection in the history of income tax. I am not waiting for the final passage of the new revenue bill by Congress, said Collector Milton A. Miller today, to the Enterprise, "nor for the new regulations and blank forms to be issued. To get this big tax in and get it accurate and complete, I urge that we all begin now."

The Income Tax obligations imposed by the old laws as well as the measures now in Congress, consist of two distinct operations. One is to file returns or statements of all items of income and items of deductions allowable by law and to do this within the period named in the law. The other is, to pay the tax if any is due.

Neither of these obligations can be met without a careful review of income and expenditures for the tax year. That is the big job right now, and that is what I say the Income Tax Drive is already under way. Everywhere the pencil is busy. The old year is done; all its fruits are gleaned; and every person who faced well, or earned a good competence, must analyze his own case in cold figures.

When the new bill is enacted into law, I will have the proper return form distributed throughout the District and everybody will be informed of the date when the sworn statement or return must be filed. It is my plan to send my men out to central locations, and to have them travel through the district aiding taxpayers in the preparation of the returns and to deciding doubtful points. We will go right to the people with the Income Tax, and with the co-operation which the public can give the government men, the returns will be filed by everybody who comes under the law's provisions, the right taxes will be paid, and the district will have done its full patriotic duty toward the government's support.

Meanwhile, let me say again, there is no need delaying the preparation of figures. Anything that Congress does now will not affect the amount of a person's earnings for 1918. Let us avoid the belated throwing together of figures that may hit or miss. Guesses cannot be accepted as the basis of taxation. It is clearly the duty of every person to compile correct figures and ascertain whether his income for 1918 was sufficient to make necessary a sworn statement.

The year 1918 was a banner year for salaries and wages, and the high war prices brought unusual profits to the average small tradesman and to the farmer. The opinion in Washington is that a million citizens and residents will make this year their first income tax returns.

All signs indicate that the income tax this year will reach nearly every working man and woman, and nearly every merchant, shop keeper and farmer. Not all will have to pay the tax, but nearly all will be obliged to make a sworn statement of the year's income. I am therefore advising every unmarried person who earned \$1000.00 or over during the year 1918, and every married person, who together with wife or husband,

earned \$2000.00, to sharpen his pencil and figure out how he stands. He must ascertain accurately his gross income from all sources. There's his salary or wages, including overtime pay and any bonus received as additional compensation. A married person having children under eighteen who are working, should include the earnings of such children.

If he sold any property at a profit the gain must be computed and included in gross income. If he rented any property to other persons, the total rents received in the year must be ascertained, and from that figure a deduction may be taken for taxes paid on rented property, the necessary minor repairs, fire insurance, any interest he may have paid on mortgage, and a reasonable allowance for annual wear and tear of the rented property. The balance is included in gross income for the year.

Interest on bank deposits, whether withdrawn or added to his bank balances, must be included in all calculations of income. Bond interest received during the year must also be included, except interest on municipal, county or state bonds. Interest on United States bonds need not be included by the ordinary bond holder who purchased small amounts. Holders of large amounts of Liberty bonds however, should ask their bankers to write to my office for the rule applying to tax on such interest.

Dividends on stock shares are income, and must be included in the gross figures, although the law does not impose the normal tax on distributions made by domestic corporations.

A person buying and selling merchandise must find his profits for the year on the following basis: First, ascertain the gross sales or total cash receipts. Then add together the inventory at the beginning of the year and the purchases for resale. From this latter sum subtract the inventory of goods on hand at the year's end, and the result is the cost of goods sold. This cost, plus necessary expenses incurred solely through conduct of the business, is to be deducted from the gross sales, and the result is the net earnings of the business.

A professional man arrives at his professional income by ascertaining the total of fees for services and deducting therefrom all expenses connected directly and solely with his practice.

A farmer must figure up all income derived from the sale or exchange of products during the year, whether such produce was raised on the farm or purchased and unsold. He is allowed to deduct from this total his expenses of the year, connected with the planting, cultivation, harvesting and marketing of the crop, or the care feeding and marketing of livestock.



GENERAL LEONARD WOOD

He is not allowed to deduct the amount expended in 1918 in purchasing stock for resale; but when such stock is sold its cost is to be deducted from the sale price in ascertaining the gain to be included in his return of income. The cost price of stock bought prior to 1917 cannot be deducted as in the case just cited, if such cost was included in the deduction made in the year of purchase.

The farmer is not required to include in his income tax computation the value of farm produce consumed by himself and family. But in cases where he exchanged produce for merchandise, groceries, etc., the market value of the articles received in exchange must be included.

All other items of income arising during the year through personal service, business or trade, through use of property or money, should be added into the gains for 1918.

Everybody wants to know what income is exempt from tax. Very few plums that fall to the average man may be legally disregarded in figuring up his 1918 income. Gifts and bequests can be eliminated; also proceeds of life insurance received by the beneficiary of an insured person. A person who cashed in an endowment policy need report as income only that portion which exceeds the total of the premiums he paid in all years on that policy. Annuities are not taxable, unless the person received in the year payments which rep-

resent, when added to all prior payments on the annuity, an amount greater than the original cost of the annuity. Dividends on unexpired life insurance policies are not taxable income; but dividends on paid up policies must be considered income. Alimony is not income to the recipient, nor is it an allowable deduction on the part of the person who pays.

From the total of all items of income, there are certain deductions allowable by law. All interest paid on personal indebtedness and all taxes paid during the year are deductible except Federal Income and Excess Profits taxes, inheritance taxes and assessments for local improvements, such as sidewalks, sewers, etc. Losses incurred in business or trade are allowable, also losses arising from fires, storms, shipwreck or other casualties or from theft, in cases where such losses are not compensated for by insurance or otherwise. Losses incurred outside of a person's regular business are allowable to the extent of gains reported from similar transactions within the year. Debts due to the taxpayer actually ascertained to be worthless during the year are deductible.

Depreciation on property used in a profession, in business or in farming is another item that may be claimed as a deduction. The storekeeper may claim depreciation on his fixtures and on his delivery horses and wagons, but not on his stock held for sale. The professional man may claim similar deductions on his instruments; and, in the case of a physician who maintains a team or auto for making his calls on patients, reasonable depreciation may be claimed. The farmer may claim depreciation on his farm buildings, aside from his personal residence, also on his farm machinery, his work horses and farm work wagons. The theory of depreciation, in connection with the Income Tax, is that wear and tear caused by use in earning income is a real expense in the earning of the income.

Continued to Page Eight

ANOTHER OLD SETTLER PASSES

CROSSED PLAINS WITH AN OX-TEAM WHEN A BOG IN 1864—43 YEARS IN POLK COUNTY.

Abraham Nelson, one of Polk county's oldest and most worthy citizens, died at his late residence on Fourth and Monmouth streets, Monday afternoon January 20th, 1919. He was a native of Iowa, having been born in Van Buren county October 29th, 1839. When a young man he crossed the plains with an ox-team and located near Boise City, Idaho, where for two years he did freighting among the miners. Coming to Oregon early in 1866, he made his home with former friends on the present Knowles farm north of Independence, later buying a quarter section of land for a home, where Allen K. Chase now lives.

He married Sarah E. Henkle in Corvallis on November 20, 1867, and then lived in the Oak Point neighborhood for 16 years. Having purchased the large Elvin Tharp farm adjoining Independence, they moved there and resided for more than thirty years, coming into town a few years ago to be near their daughter.

Mr. Nelson has been identified with several interests apart from his farm life. Was an enthusiast for education, having been on the school board when the present grade school was built and has been one of the ardent supporters of our State Normal.

He is survived by his wife and two children, Mrs. O. D. Butler and Ross H. and a grandson, Dr. Maurice J. Butler, and a great grandson in Monmouth. Also a brother and five sisters who live in other states.

A private funeral was conducted at the late residence on Wednesday afternoon at 2.30 by Dr. Dunsmore of the Presbyterian church of which the deceased was a member, and the body was laid to rest in the family lot in the I. O. F. cemetery.



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FOUGHT UP TO THE LAST MINUTE

CAPTAIN DAMON WAS IN THE THICKEST OF FIGHT FOR OVER SIX WEEKS.

The following letter from Captain L. Damon to his father will be interesting reading to Enterprise readers—

American Expeditionary Force, France, Sunday Nov 24th.

My Dear Father:— This is Dad's letter day for us in the American Expeditionary Force, so before going to bed will drop you a line or two. Well, the whole thing is over for which I thank God and my only thought now is getting home as I have no more desire to stay here after the job is done and I feel that I have done my part. I am perfectly well, with the exception of a slight cold and being still some nervous as a result of the last drive, which lasted for six weeks. We were constantly under shell fire all that time, and if the end had not come when it did, I don't think I could have stood it much longer.

Our regiment has been in the line since the 22nd of July, and we are pretty tired and badly torn up, but all of good spirit. We are now right where we were on the 9th of the month, the day the armistice was signed. We were moving right along on that day, just behind the first lines, when at 11 o'clock, everything stopped. The Dutch stayed with it right up to the last minute and at 11 o'clock they stood up in plain view and left guns and everything and walked away.

We are a short distance from the city of Steuay near the northern border. Steuay is the city in which the Crown Prince had his headquarters.

We have our regiment all concentrated now and waiting orders. We are all praying that the orders will be to send us to United States, but I am sure we are going to be sent to Germany with the Army of Occupation.

I was in hopes I would be able to be home to spend Christmas with you all this year, but guess there is no chance now.

Everything is froze up here now, and it is awfully cold. My office is in one end of an old Chateau, the roof of which is full of shell holes and one end shot away. However, we are much more comfortable now than before the armistice, as we can have fires now.

We have just received a nice letter from the Chief Engineer First Army a copy of which I am attaching to show that we have been of some service here.

The letter follows:— Headquarters, First Army, Office of Chief Engineer, November 23.

To Commanding Officer, 23rd Engineers:—

The Chief Engineer desires to express his highest appreciation to you and to your Regiment for the services rendered by you to the First Army in connection with the St. Mihiel Offensive between the Meuse and the Argonne, starting September 26th and the continuation of that offensive on November 1st.

The success of these offensives and the supply of the Army is largely due to the excellent work performed by your Regiment and its attached troops.

A copy of this letter has been sent to the Chief of Staff, First Army.

It is desired that the terms of this letter be published to all the officers and enlisted men of your command at the earliest opportunity.

GEORGE R. SPAULDING, Colonel Engineer, U. S. A.

My fire has gone out and I must get to bed or freeze. I hope that this finds you and mother in your usual good health and that the New Year brings you all happiness and prosperity, is my sincerest wish.

Love to you all, SAM.

CASH FOR A FARM.

If you have a place for this man, we can sell it at once. He wants about 30 to 60 acres, good level land mostly cleared on a County Road, with stock and farm tools. Will pay \$6500 cash. If your place is too large, he will buy the improved part and rent the balance. Write and give full particulars, Ralph Ackley, 306 Corbett Building Portland, Ore.