



INCOME TAX RETURNS DUE

Business Men, Farmers and Wage Workers Must File Schedules of Income for 1919.

MARCH 15 LAST FILING DATE.

Net incomes of \$1,000 or Over, if Single; or \$2,000 or Over if Married, Must Be Reported.

The Income Tax imposed by Act of Congress on earnings of the year 1919 is now being collected. Returns under oath must be made on or before March 15 by every citizen and resident who had a net income for 1919 amounting to: \$1,000 or over, if single; or if married and living apart from wife (or husband); or if widowed or divorced, \$2,000 or over, if married and living with wife (or husband).

The status of the person on the last day of the year fixes the status for the year with respect to the above requirements. Under any of these circumstances a return must be made, even though no tax is due.

Husband and wife must consider the income of both, plus that of dependent minor children, in meeting this requirement; and, if sufficient to require a return, all items must be shown in a joint return or in separate returns of husband and wife.

A single person with minor dependents must include the income of such dependents.

A minor who has a net income of \$1,000 or more is not considered a dependent, and must file a separate return.

Personal returns should be made on Form 1040A, unless the net income exceeded \$5,000, in which case Form 1040 should be used.

Residents of Oregon should file their returns with, and make payments of Income Tax to, Milton A. Miller, Collector of Internal Revenue, Portland, Ore.

How to Figure Income. The best way to find out whether one must file a return is to get a Form 1040A and follow the instructions printed on it. That form will serve as a reminder of every item of income, and if a return is due it tells how to prepare and file it.

If in doubt on any point as to income or deductions, a person may secure free advice and aid from the nearest Internal Revenue office.

Guesswork, estimates and other hit-or-miss methods are barred when a person is making out his Income Tax return. Accuracy and completeness must be insisted upon. The return is a sworn statement. As such it must be thorough and accurate.

Salaried persons and wage earners must ascertain the actual compensation received. Overtime, bonuses, shares in the profits of a business, value of quarters and board furnished by the employer and other items which are compensations for services must be included.

It must be borne in mind that compensation may be paid in other forms than in cash. A bonus paid in Liberty Bonds is taxable at the market value of the bonds. A note received in payment for services is taxable income if

HENS WITH TEETH AND BIG EGGS



A Cincinnati hen with teeth vies with a mammoth 12-pound, record-breaking, egg-laying Chicago hen for favors this week. At any rate these freak fowls both break into the picture in their unusualness. The picture at the top is of the giant 12-pound bird, owned by Mrs. C. M. Henkle, 919 S. Claremont-av, Chicago, and one of its giant eggs, which measures 3-4 inches in circumference and weighs 6 ounces. Below is David Rindberg of Cincinnati and the hen, normal except that it has almost a human face, a very short bill—and teeth. Tufts of feathers resemble ears.

its face value, and the interest upon it is also taxable.

Other Returns Due. Every partnership doing business in the United States must file a return on Form 1065; and every personal service corporation must file a similar return.

Corporations must file annual returns on Form 1120. Trustees, executors, administrators and others acting in a fiduciary capacity are required to file returns. In some cases, Form 1041 is used; in others, Form 1040; and still others, returns on both forms are required.

Information returns, on Forms 1009 and 1006, must be filed by every organization, firm or person who paid, during 1919, an amount of \$1,000 in salary, wages, interest, rent, or other fixed or determinable income to another person, partnership, personal service corporation or fiduciary. These information returns should be forwarded directly to the Commissioner of Internal Revenue (sorting division), Washington, D. C.

WAR MEDALS PRESENTED

At the last meeting of the Independence Post No. 33 of the American Legion, the presentation of medals of the state's services and French war memorial certificates to former service men and next to kin of those deceased, took place. Those receiving the medals are as follows:—

- William R. Coote, Hoquiam, Oregon
- Rollo J. McKinney, Corvallis, Oregon
- Tom L. Ostien, Monmouth, Oregon
- Rolph E. Cox, Monmouth, Oregon
- Roy G. Petty, Monmouth, Oregon
- Emmerson E. Groves, Independence, Oregon
- David E. Olemen, Monmouth, Oregon
- Jas. C. Garber, Oregon City, Oregon
- F. G. Williamson, Airlie, Oregon
- P. W. Jones, Hoskins, Oregon
- H. L. McKinney, Independence, Oregon
- Harin V. Powell, Hoskins, Oregon
- Ralph W. Tavener, Monmouth, Oregon
- Leonard D. Ruch, Independence, Oregon
- Geo. T. House, Independence, Oregon
- Geo. A. Burkhead, Olympia, Washington
- Abraham F. Becker, Independence, Oregon
- Howard W. Morlan, Monmouth, Oregon
- Ray M. Walker, Independence, Oregon
- Simon P. Linn, Independence, Oregon
- Bliss B. Byers, Independence, Oregon
- Melvin L. Ray, Independence, Oregon
- Arthur L. Miller, Monmouth, Oregon
- Robert R. Thompson, Monmouth, Oregon
- Herbert Evans, Monmouth, Oregon
- Merl M. Nye, Independence, Oregon
- Grover C. Henkle, Monmouth, Oregon
- Jas. H. Henkle, Monmouth, Oregon
- Dean S. Baughman, Independence, Oregon
- Ira S. Williams, Monmouth, Oregon
- Gustave Fisher, Independence, Oregon
- Verd H. Shrank, Independence, Oregon
- Clinton Baun, Independence, Oregon
- Armine O. Young, Independence, Oregon
- Glen C. Smith, Independence, Oregon
- J. B. Lorence, Monmouth, Oregon.

- Fred Scholl, Monmouth, Oregon.
- Ben R. Pollan, Monmouth, Oregon.
- Elmer Chapin, Parker, Oregon.
- Harley F. Nelson, Independence, Oregon.
- W. Williams, Airlie, Oregon.
- Harry M. Ord, Independence, Oregon.
- Clister C. Buffum, Independence, Oregon.
- Elmer E. Addison, Independence, Oregon.
- Dr. F. G. Hewitt, Independence, Oregon.
- Elfin E. Ross, Wasco, Oregon.
- Arthur P. Black, Buena Vista, Oregon.
- Gaylord G. Godfrey, Independence, Oregon.
- Claud A. Trent, Rickreall, Oregon.
- Linn C. Huntley, Independence, Oregon.
- Aubrey L. Bascue, Independence, Oregon.
- Herbert H. Hoyser, Salem, Oregon.
- Howard A. House, Independence, Oregon.
- Irvin J. Grund, Monmouth, Oregon
- Jas. Riggle, Independence, Oregon
- Dean M. Duvall, Independence, Oregon.
- Loroy E. McCallum, Suver, Oregon.
- David E. Kennedy, Independence, Oregon.
- Henry M. Lehman, Independence, Oregon.
- Warren S. Riley, Portland, Oregon.
- L. R. Sutter, Corvallis, Oregon.
- James S. Cooper, Jr., Portland, Oregon.
- Albert C. Vester, Eddyville, Oregon
- Wesley R. Osborn, Pelee, Oregon.
- Julius R. Wiemat, Aarlle, Oregon.
- Frank Addison, Independence, Oregon.

DREAM COMES TRUE AS THEY RE-UNITE



These 86-year-old twins, Amanda and Amelia Esterbrook, reunited last week at the Oak Park Infirmary, Chicago, hope never to be parted again. They were born in Chataqua county, N. Y. As little girls, Amanda wore a pink ribbon and Amelia a blue one, so mother could tell 'em apart. Both were married and raised families, but both are now widows. Neither has ever been to a theater.

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Is Beyond Question--they Cost More than Cheap Oils and Are Many Times Worth It.

GOOD OILS ARE GOOD ECONOMY—The Pistons of your motor work at a high rate of speed in intense heat under terrific pressure—Cheap Oils can not give compression pads and lubrication at the vital part of your cylinder **MONOGRAM AND VEEDOL OIL CAN DO.**

The compression pad saves gasoline. The Lubrication save wear and Tear.

MONOGRAM AND VEEDOL OILS retail in many places at 35 cents per quart.

But before the last advance in cost we purchased these Oils in car load quantities and are offering you a share of our saving in books of coupons as follows:

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- One Book of 30 Coupons or (30 quarts) \$7.25
- One Book of 20 and One Book of 30, or 50 qrts 11.50

We can make this offer at these figures for a short time only—the driving season is just ahead of you—**BUY AT ONCE.**

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ANNOUNCEMENT

I am now prepared to do all kinds of Machine Work, Blacksmithing and Horseshoeing and solicit a conuance of your business. In a short time I will install Machinery for Re-boring Cylinders, Grinding and Turning Crank Shafts.

Independence Machine Shop and Iron Works
GEORGE WOOD, PROPRIETOR

LET'S PUT INDEPENDENCE ON MAP



FACTS
We are specialists and experts in the fitting of examining eyes and the fitting of them with glasses. (Over 19 Years Experience.)

We grind our own lenses and operate the only lense grinding plant in Salem.

We can duplicate any broken lense. Bring or mail us the piece. Satisfaction guaranteed.

Harry E. Morris & Co.
Eyeght Specialists.
206 State St. Phone 289

INCOME TAX IN NUTSHELL

WHO—Single persons who had net income of \$1,000 or more for the year 1919.
Married couples who had net income of \$2,000 or more.
WHEN—March 15, 1920, is final date for filing returns and making first payments.
WHERE—Collector of Internal Revenue for District in which the person resides.
HOW—Full directions on Form 1040A and Form 1040; also the law and regulations.
WHAT—Four per cent normal tax on taxable income up to \$4,000 in excess of exemption. Eight per cent normal tax on balance of taxable income. Sur-tax, from one per cent to sixty-five per cent on net incomes over \$5,000.

An Oregon editor not for from Independence was recently held up and robbed of \$2.49. Looks suspicious—where'd he get it?

C. C. WRIGHT, M. D. C. VETERINARIAN
Residence "Uncle Billy's"

Cordwood Now 'Stead of Human Load on Sub-Infested Ocean



Captain Bertram Hayes has a lighter "load" now. It's just plain old cordwood on a squeaky wheelbarrow at his farm at Newfoundland, N. J. Captain Hayes commanded the huge liner transport, the "Olympic," throughout the war period, making hundreds of trips across the submarine-infested Atlantic. He has been decorated by the British with the D. S. O. for running down and sinking a German submarine. This is the first vacation he has had since the war started in 1914. He carried thousands of soldiers and allied leaders across without the loss of a life.

UNDERWOOD & UNDERWOOD