

DAILY ROGUE RIVER COURIER

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WEDNESDAY, FEBRUARY 13, 1918



OREGON WEATHER

Probably fair in the eastern portion; rain in the western portion, with moderate southerly winds.

A CRISIS IS HERE

The greatest minds of the earth are powerless to outline the probable results that will follow the total collapse of Russia. The fact is patent to all that it will encourage inhabitants of the central powers, particularly when it is considered that an energetic effort will be made by the military power to enlarge upon it and turn everything to their own credit.

Germany will take her food and minerals and whatever else she wants and starvation will follow in the wake. No time will be lost in this matter as Germany is herself hungry and now she will probably be fed. However, it will take time to accomplish all this and in the meantime spring is approaching and if Hindenburg does not start his long heralded drive on the west front, the allies will. Fighting will occur there and just as soon as weather conditions will permit, it will be bloody to the last degree and the greatest battle in the world's history.

If the German lines can be penetrated before she is fed, consternation will prevail and she will probably lose Austria, in which case her power will be broken. On the other hand, if she drives the allies back as she hopes, a realignment will be necessary among them, and a broken spirit is hard to mend.

OREGON SHORT LINE AND O. R. & N. ARE NO MORE

Portland, Feb. 13.—All officials and employes of the O. W. R. & N. Co. were notified Monday that in the future the name "Union Pacific System" must be used in referring to this road.

The roads embraced in the Union Pacific System are the Oregon Short Line, O. W. R. & N. and Union Pacific.

The Best of All Substitues Steel Cut Oats

BUY IT WITH YOUR FLOUR

WE SELL FORT LIMON BANANAS

KINNEY & TRUAX GROCERY

QUALITY FIRST

NORTHWEST RICH IN TIMBER

Pacific Coast Has Enough Fir, Cedar, Pine, Spruce and Hemlock to Build Homes for All.

In the Pacific northwest stand 1,500,000,000,000 feet of timber. A Seattle contractor tells me that this would build a bungalow for every man, woman and child in the nation.

I cannot make a fair estimate of the money that lumber brings to the Puget sound country in a year. I might guess it at several hundred million dollars.

The evolution of the Pacific coast lumber industry has been in keeping with the general development. Giant machinery now handles both the logs and lumber. Steam loggers and skidders do heroic work in the woods and steel cables lower the big logs down perpendicular mountain slopes.

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ENGLISH THRUSHES TUNE UP

Songsters Are in Evidence Even Early in February, Robins Singing Throughout the Winter.

Thrushes in England are early singers, and it is not unusual to hear a thrush singing even in the first week of February, says the Christian Science Monitor.

This season the thrushes that inhabit the woods and hedges and remain during the winter have decided to break through tradition and sing as much and as early as they have a mind to.

Have his calculations been thrown out by the mildness of the weather, for we hear of bunches of outdoor chrysanthemums coming in from country gardens, or is there a movement on foot for complete liberty of action in regard to the commencement and duration of the musical season?



A neglected cold in a child's head often leads to chronic catarrh and catarrhal deafness—stunting children's mental growth, making them appear stupid.

Try Kondon's for the baby's cold

20,000,000 have used this 23-year-old remedy. For chronic catarrh, sore throats, coughs, colds, sneezing, nose-bleeds, etc. Write for complete directions, or say take it frequent. It will benefit you FOUR times more than 10 cents, or we pay money back.



DETAILS OF THE INCOME TAX LAW

Income shall include grains, profits, and income derived from: Salaries, wages, or compensation for personal service of whatever kind and in whatever form paid; or from professions, vocations, business, trade, commerce, or sales, or dealings in property, whether real or personal, growing out of the ownership or use of or interest in real or personal property; also from interest, rent, dividends, securities, or the transaction of any business carried on for gain or profit; or gain or profits and income derived from any source whatever.

Q. What Income if Any Is Exempt?

A. (a) The proceeds of life insurance policies paid to individual beneficiaries upon the death of the insured.

(b) The amount received by the insured, as a return of premium or premiums paid by him under life insurance, endowment, or annuity contracts, either during the term, or at the maturity, or surrender, of the insurance contract.

(c) The value of property acquired by gift, bequest, devise or descent. It must be understood, however, that the income derived from such property is taxable.

(d) Interest upon the obligations of a state, or any political subdivision of the United States, except in the case of obligations of the United States issued after September 1, 1917, only to the extent provided in the act authorizing their issue.

(e) Interest upon the obligations of any possession of the United States or securities issued under the provisions of the federal farm loan act of July, 1917.

(f) The compensation of the present president of the United States during the term for which he has been elected, and of the judges of the supreme and inferior courts of the

United States in office October 3, 1917.

(g) The compensation of all officers and employes of a state or any political subdivision of a state, except when such compensation is paid by the United States government. This includes the official salaries received by public school teachers, state and county officers and employes of municipalities; but income derived by such persons from sources enumerated in this answer are taxable.

Q. What Is Meant by the Term "Net Income?"

A. For the purpose of determining whether or not a personal income tax return should be rendered, net income means your total net income less the exemption specified in answer to the question next above, and the general deductions specified in answer to question No. 45.

Q. What personal income taxes are imposed upon income received during the calendar year 1917?

A. In computing tax liability for the year 1917, the normal and additional income taxes imposed by the act of September 8, 1916, and also the act of October 3, 1917, are to be considered. Under the former act a normal income tax of 2 per cent is imposed upon so much of an individual's net income, exclusive of that derived from dividends upon the capital stock, or from the net earnings of corporations, joint-stock companies, etc., subject to a like tax, as exceeds the amount of personal exemption to which he is entitled, and to so much of his total net income, including that derived from dividends and net earnings of corporations, as exceeds \$20,000 is subject to the additional income tax at the graduated rates prescribed.

Under the latter act so much of the individual's net income, exclusive of dividends, etc., as exceeds the amount of the personal exemption allowed, is subject to an additional normal tax of two per cent, and that portion of his total net income, including dividends, as exceeds \$5,000, is subject to the additional income tax, at the graduated rates specified.

Q. What amount of personal exemption is allowed by each of the two acts?

A. The act of September 8, 1916, allows a personal exemption of \$5,000 to unmarried persons, plus \$1,000 additional if the person making the return be the head of the family or a married man with a wife living with him. This additional exemption is allowed if the person making the return is a married woman with a husband living with her, but in no event shall this additional \$1,000 be deducted by both husband and wife.

The exemptions allowed by the act of October 3, 1917, are the same as under the act of September 8, 1916, except that the exemptions of \$5,000 and \$4,000, allowed by the act of 1916 are respectively, \$1,000 and \$2,000.

In addition a further exemption of \$200 is allowed for each dependent child under 18 years of age, or over that age if incapable of self support because mentally or physically defective, and this is allowed in computing normal tax liability under both acts.

Q. What is meant by the term "Head of the Family?"

The "head of a family" is held to be a person who actually supports and maintains one or more individuals who are closely connected with him by blood relationship, relationship by marriage or adoption, and whose right to exercise family control and provide for those dependent individuals is based upon some moral or legal obligation.

WHY WE MUST SAVE FOOD.

The 1917 wheat crop in France was less than half normal, using the crop of 1913 as a basis of comparison. There was a shortage of 170,000,000 bushels, or 58.5 per cent. The potato crop was only within one-third of normal. The sugar beet crop showed a deficit of 67.9 per cent. Her meat herds in the early fall showed a shortage of 1,800,000 animals.

Those are a few of the reasons America must feed her associates in the war. They are no longer able to feed themselves, and unless we come to the rescue are face to face with starvation. And starvation means defeat in the war.

A classified ad will give results.



Your Stenographer

Is Worth More to You When Working With the ROYAL

No matter how much your stenographer knows about her business and your business--

Your organization is judged by her finished work.

Her finished work is just as good as the typewriter she uses allows her to make it.

The ROYAL enables your stenographer to do better work and more work with less effort.

Exact construction--simplicity and strength--perfect presswork--these allow typing which wins praise for her and prestige for you.

Get the Facts. Don't be satisfied with any typewriter service until you know the Royal. Let your stenographer try it, and notice the improvement in her work. Write or telephone any branch or agency and a representative will call.

Write for Facts About the Trade-Out. A straightforward and interesting story of the development of the typewriter. A postal will bring it at once.

ROYAL TYPEWRITER COMPANY, INC.

Factory: Hartford, Conn. Main Office: 364-366 Broadway, New York. Seattle: 1217 Fourth Ave.