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FRIDAY, FEBRUARY 15, 1918.



**OREGON WEATHER**

Rain or snow in the westerly portion and snow in the easterly portion. Moderate southerly winds.

**EUROPE UNSETTLED**

Russia is torn by internal troubles and is disturbed by a weak, vacillating foreign policy, in running after rainbows of sentiment and is distrustful of all with whom she comes in contact. Germany is under the iron heel of her war lords and is becoming restless at the tyranny of unbridled militarism, while the laboring class is sullen and only needs a leader to break forth in flaming rebellion. Austria is tired of German domination, but not quite ripe for a direct issue, although her laboring elements feel somewhat as they do in Germany and only need a strong leader to break forth as a great volcano. Turkey is subdued and sullen against Germany, but too weak to assert herself, while Bulgaria is seldom heard of. To offset all this the central powers are greatly encouraged by the collapse of Russia and will take every possible advantage of the conditions to get their people in a fighting mood and united for the prosecution of the war.

Every possible preparation has been made by both sides for the western drive that only awaits suitable weather to start the most gigantic conflict the world has ever known. If the central powers succeed in penetrating the allies' lines and holding the ground gained, the war will be prolonged, but on the other hand, if the Teutons are driven back an uprising at home may be looked for and breaking of war treaties, when the kaiser will have it brought home to him that they are only scraps of paper, and it is not unreasonable to expect that a German bullet will reach its mark.

**CHEESEMAKING AND DAIRYING**

Oregon is making rapid progress as a cheese producing state, and W. B. Ayer, federal food administrator of this state, has adopted the slogan, "Oregon cheese for Oregon people," and is conducting a campaign to increase consumption of cheese, both to conserve meat and encourage dairying. The following brief statement by Mr. Ayer is suggested as advertising and show card material for grocers who are building up a cheese department: "Cheese is one of the most useful foods we can buy now. It contains in condensed form practically all the food value of milk and is rich in protein. Americans have largely depended upon meat for protein, and since we must limit our use of meat, we are fortunate in having a good supply a cheese

**PURE EXTRACTED HONEY**

Half Pints Pints Quarts

**TRY THESE BULK GOODS NOW—**

Sour—Sweet—Mixed Pickles  
India Relish

**KINNEY & TRUAX GROCERY**

QUALITY FIRST

In store to help make up any deficiency on that side of our diet. There are many appetizing ways in which cheese dishes may be prepared, and it will be found a substantial and altogether satisfactory substitute for meat. Every family should use more of this wholesome, home-grown food, and thereby not only vary the customary diet and conserve the more needed foods, but give loyal support to two important industries—cheesemaking and dairying."

**DETAILS OF THE INCOME TAX LAW**

In rendering a return, what items of income must I report under gross income?

A. (a) All amounts of salary, wages, commissions or compensation of whatever kind, received for personal service, including professional fees.

(b) All amounts of gain, profit or income derived from a business trade, commerce, or from sale of property, real, personal, or mixed.

(c) Rents, interest on notes, mortgages, deeds of trust, or other securities issued by individuals, partnerships, etc., interest on bonds, mortgages, deeds of trust, or other similar obligations of corporations, joint stock companies, associations or insurance companies, and interest on bank deposits.

(d) All income received from fiduciaries, that is, amounts received from incomes of estates, trusts, etc., through trustees, administrators or executors.

(e) If you have an interest in a partnership you should report your distributive share of the earnings or profits of the partnership ascertained during the calendar year in which the return is rendered, whether distributed to you or not.

(f) All items of foreign income, that is, interest upon bonds and mortgages, or deeds of trust or other similar obligations issued by individuals who are citizens or residents of foreign countries, foreign corporations, joint-stock companies, etc.

(g) Royalties from mines, oil and gas wells, patents, copyrights, franchises, or other legalized privileges.

(h) Dividends upon the stock, or from the net earnings of domestic corporations, joint stock companies, associations or insurance companies, whether paid in cash, stock or script. As the net earnings of corporations, etc., are subject to the tax imposed upon their net income, dividends from such net earnings are not subject to the normal income tax in the hands of the share holders receiving the same; but they are to be returned for the additional tax purposes and are subject to that tax.

Q. If my salary for December, 1917, is not paid to me until some time in January, 1918, or later, is its amount to be included in my 1917 return?

A. No. It is to be returned for the year during which it was actually received by you.

Q. How am I to determine what amount of gain or profit derived from a sale of property is returnable for income tax purposes?

A. If you acquired the property sold prior to March 1, 1913, you should take its fair market price or value as of that date and add thereto all amounts subsequently expended in making permanent improvements, then deduct the aggregate for all claims for depreciation in the value of the property, claimed as deductions on prior returns, and the difference between the result thus obtained and the selling price of the property is the amount to be reported under gross income.

If you purchased the property on

or after March 1, 1913, the difference between its cost, plus all amounts subsequently expended for permanent improvements, less depreciation previously claimed, and its selling price is to be returned.

Q. When is a farmer to return for tax purposes the value of stock and crops produced?

A. The value of grain, stock and other products of a farm is not considered taxable income until reduced to cash or the equivalent of cash. Therefore if crops produced in 1916 were sold in 1917, the total amount received therefor is to be included under gross income in the 1917 return. Crops and stock produced in 1917 and on hand December 31 of that year need not be considered; but the amount received therefor should be included in your return rendered for the year during which they were sold.

Q. I rent a farm on shares. When is my share of the crops and stock to be taken into consideration?

A. During the year in which sold.

Q. Is a farmer required to re-

port the value of the farm produce which is consumed by himself and family?

A. No, but any amount of expense incurred in producing garden truck or other products so consumed cannot be claimed as a deduction.

Q.—If a farmer exchanges produce for merchandise, groceries, etc., is the value of such merchandise to be returned for tax purposes.

A. Yes. The price placed by the merchant upon the goods exchanged for farm produce is to be included as income in the farmer's return.

Q. I have two children who live at home and are regularly employed. One is 17 years old, the other is 21 years old. Am I required to include the amount of income which accrues to each during the calendar year in my own personal return?

A. As the first child has not yet reached its majority and is still under your legal control, the amount of its income is to be included in your personal return and is subject to tax in your hands. The income of the child which has attained its majority is not to be included in your return and is only subject to tax in the hands of that child.

Q. I hold an endowment life insurance policy upon which I paid premiums for 20 years. In 1917 the contract matured and I received its face value of \$1,000. Must I return the entire amount received?

A. No. Return only the difference between the aggregate amount of premium paid and the amount received upon the maturity of the contract.

**BRITISH TROOPS ADVANCE TWO MILES IN PALESTINE**

London, Feb. 15.—British have advanced two miles on a six mile front northeast of Jerusalem.

**STRIKERS ORDERED TO REPORT FOR EXAMINATION**

New York, Feb. 15.—Many striking ship carpenters at the Staten Island plants have been notified by local boards to appear today for physical examination.

Cards at the Courier office.

**WAR COMMITTEE FOR TRAINING SCHOOLS**

Washington, Feb. 15.—The country's schools and colleges are to be mobilized behind the army. With that end in view Secretary of War Baker has announced formation of a war department committee on education and special training. It is made up of Col. Hugh S. Johnson, deputy provost marshal general; Lieutenant Colonel Robert I. Rees of the general staff and Major General Neville Clarke of the adjutant general's department.

It is estimated that within the next six months 75,000 to 100,000 men will be given intensive training in schools and colleges.

**Sheep With Gold-Filled Teeth.**

The sheep of the western islands of Scotland are almost as stylish as the dogs that ride in automobiles on our own Fifth avenue, in New York city. The canine aristocrats have occasional cavities in their teeth filled with gold, but the Scottish sheep have their entire set gold-plated before they have any chance to decay. The gold-plating is due to gold dust in the soil. As early as 1536 Hector Boece, bishop of Aberdeen, speaks of the remarkable appearance of the sheep that roam "the golden mountain" in central Aberdeenshire. Their wool is yellow, their flesh is red, fleeced, as it were, with saffron, and their teeth are the hue of gold, he says.—Popular Science Monthly.

**Place Work Above Riches.**

There is a story told of a multimillionaire who was offered \$50,000,000 for his holdings in the business in which he had been interested for many years. He went home that night and consulted his wife, who had been his good comrade in all of his business adventures, and she said: "Don't you sell? What would I do with the money, and what would you do without your work?" And the multimillionaire didn't sell. This is just an illustration that goes to show that money can have only a certain value, and that value is not comparable with the value of work.—Exchange.

Anything to sell? Try a classified.

**MEAT PRICES**

Are Up in the Air

So are prices on everything else. At the same time it will pay you to compare our prices with those of others. And there is lots of satisfaction in getting the quality kind together with proper handling, and cut to your liking. Lots of people know this. If YOU don't, try it.

**TEMPLE MARKET**

We have an excellent stock of salt and smoked meats, pure lard and substitutes.

Phone 134

**ALL EXPORTS LICENSED BY WAR TRADE BOARD**

Washington, Feb. 15.—By proclamation the president has placed all exports under license by the war trade board after tomorrow.

**CANADA WILL GRANT WOMAN SUFFRAGE**

Ottawa, Feb. 15.—The government has announced that woman suffrage will be established in Canada.



**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.**

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