

### Everyone Who Earns Money

by the labor of hands or brains knows that it requires energy and determination to accumulate funds.

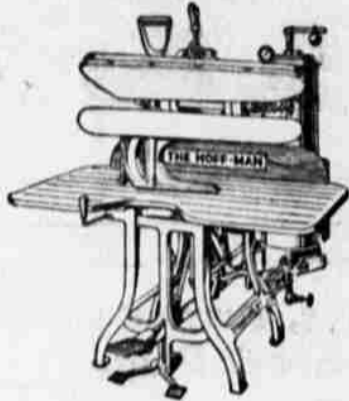
But it becomes much easier when you have an account with this Bank and deposit a portion of your earnings each week.

It, also, is a pleasure to see your surplus increasing at compound interest.

### Josephine County Bank

## The Wardrobe Cleaners

315 NORTH SIXTH STREET  
PHONE 147



CLEANING                      PRESSING                      REPAIRING

### We Call For and Deliver

### JOB PRINTING NEATLY DONE AT THE COURIER OFFICE

## THIS TELLS HOW TO FIGURE INCOME TAX

**Squarely Up to Every Individual to Get Busy by March 15 or Suffer Penalty.**

"Don't wait until the final due date, March 15th, for paying your Income Tax and making your return. Avoid the last minute rush. Any person can figure out his liability today as well as he can next week, and if there is any point on which he needs advice he can now get in touch with a Revenue man."

This word of advice is being given out by the Internal Revenue men who are collecting the Income Tax in this state. Every aid and assistance is being given freely to the public. Enlarged field forces are helping the people in every way possible to get their payments and their returns in by March fifteenth.

But the Income Tax men will not pull your door-bell or your coat-tails, according to the Collector's announcement. It is squarely up to every individual to figure out his own case and to get busy if he comes within the scope of the new Revenue law.

**Did You Earn This Much?**

Every unmarried person who received income averaging \$19.25 a week during 1918 and every married couple who jointly received income averaging \$38.50 a week should secure at once from the nearest Deputy Collector or the nearest bank a blank Form 1040 A. That form contains the information he will need to enable him to figure his correct net income and any tax that he owes the Government.

The law requires that every unmarried person who had a net income of \$1,000 or over and every married person whose net income was \$2,000 or over (including the income of husband or wife, and the earnings of minor children, if any) must make a return on or before March 15th. And this requirement does not hinge on whether the person owes a tax.

**Taxable Income.**

An individual must include under gross income all gains, 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, sales or dealings in property of all kinds, interest, rent, dividends, or profits derived from any source

whatever. Very few items of income are exempt.

Deductions include ordinary and necessary business expenses, interest paid or accrued on indebtedness, taxes of all kinds except Federal income and excess profits taxes and assessments for local benefits, losses actually sustained, debts ascertained to be worthless, and depreciation on buildings, machinery, fixtures, etc., used in business. A further deduction is allowed for contributions to corporations operated for religious, charitable, scientific or educational purposes or for the prevention of cruelty to children or animals to an amount not exceeding 15 per cent of the taxpayer's net income as computed without the benefit of the contribution deduction.

The taxpayer is not allowed to deduct any personal, living or family expense, any amount spent for improving property, or any expense of restoring property or making good its exhaustion for which an allowance is claimed under depreciation.

**Figuring the Tax.**

Before figuring the normal tax the dividends are deducted as credits from net income, together with the personal exemption. As in previous years, dividends of domestic corporations are exempt from normal tax when received by the stockholder.

The normal tax rates for citizens and residents are as follows: On the first \$4,000 of net income in excess of the credits the rate is 6 per cent; on any further taxable income the rate is 12 per cent.

The surtax rates apply to net income of each individual in excess of \$5,000. The personal exemption and the dividends are not deductible before computing surtax. In the case of returns by husband and wife, the net income of each is considered separately in computing any surtax that may be due. Form 1040 should be used for making returns of net income exceeding \$5,000, and the instructions on that form will show how to figure the surtax.

**Business House Returns.**

Employers and others who paid wages, salaries, rents, interest or similar determinable gains in an amount of \$1,000 or over during 1918 to any person must file an information return with the Government. Blanks may be secured from the Collector.

Every partnership must file a return showing its income and deductions and the name and address of each partner, with his share of the profits or losses during the past year. Personal service corporations will file similar information for 1918.

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\* **INCOME TAX PAYS** \*  
\* **FOR PUBLIC BENEFITS.** \*  
\* \* \* \* \*  
\* "Viewed in its largest and \*  
\* truest sense, the payment of \*  
\* taxes is payment for benefits \*  
\* received or expected. Only from \*  
\* a narrow and essentially selfish \*  
\* and shortsighted viewpoint can \*  
\* the individual propose to him- \*  
\* self the evasion of tax liability \*  
\* as a desirable course of action." \*  
\* —Daniel C. Roper, Commission- \*  
\* er of Internal Revenue. \*  
\* \* \* \* \*

### WARS SET UP PRINCIPLES

Momentous Questions Troubling Mankind Have Been Settled by the World's Greatest Conflicts.

Wars are milestones. Victories set up tablets, upon which are inscribed the principles that have been vindicated.

The battle of Marston Moor destroyed feudalism, overthrew the doctrine of the divine right of kings, gave England an elective parliament, Rev. Dr. Newell Dwight Hillis said in a sermon reported in the Brooklyn Eagle.

The French revolution destroyed French autocracy, and gave the people the right of self-determination.

The war of 1776 was the last civil war of Great Britain—a war of a good section of the English people against the bad section of Great Britain which had enthroned a crazy German king—George III.

The war of 1861 established on sure foundations the republic, the last best hope of man, and vindicated industrial democracy without regard to color.

The war of 1914 has settled certain things for all time. War shall be no more! Hereafter disputes between races shall be settled by an international supreme court. Militarism shall be no more—never again shall the people's resources be wasted in piling up munitions, nor the man in the furrow carry a soldier upon his back. International treaties hereafter shall be sacred! Alas for the next nation that counts its written pledge a scrap of paper and defies international law! The small races and peoples are free! No big bully nation like Germany can ever again trample upon Belgium, as King Ahab trampled on Naboth and seized his purple vineyard. Terrorism and frightfulness henceforth are outlawed. That clay god called "the state," that Germany made unto herself and has long been worshiping, is an idol that has fallen.

**A Boston Child.**

"Our child is backward. Four years old and takes no interest in Shakespeare." "That does not necessarily indicate that the child is backward. He may believe that Bacon wrote the plays."—Kansas City Journal.

## Classified Advertising

### FOR SALE

**FOR SALE CHEAP**—40 acres, 6 miles from town on the Crescent City road. Mrs. W. H. H. Taylor, 421 West L street. 25

**FOR SALE**—Small ranch—33 1-3 acres; 20 cleared, rest matured timber, spring water. Place fine for small dairy, orchard, trucking or poultry. Houses, barn and sheds. Small cash payment, balance 5 years 5 per cent. Description upon request. C. H. Corson, Grants Pass, Ore. 15

**FOR SALE**—Portable six horse power gasoline operating American well drill. L. S. Morrison, Leeland, Ore. 09

**ROSE COMB WHITE** Wyandotte eggs for hatching, \$1 per setting of 15. Mrs. C. G. Gillette, phone 261-J. 09

**FOR SALE**—Six room house on paved street, modern, includes range, shades, etc. Terms if wanted, also Ford auto in first-class condition—some household goods. N. G. Clark, 802 Lawnridge Ave. 10

**FOR SALE**—Strictly fancy alfalfa seed, sweet clover and other grass seeds. Nitro Cultures. Ralph Waldo Elden, Medford. 106tf

### WANTED

**CATTLE WANTED**—G. W. King, Montague, Cal. Will be at the Hotel Josephine for a few days. 23

**WANTED TO BUY**—Busy Bee phonograph records. Anyone having same for sale address 382 care of Courier. 10

**WANTED**—A good, gentle work horse, weight about 1300. Chunky built. Inquire Peter Olson, phone 500-R-2. 11

### LOST

**LOST**—Gray pocket book, containing key and small change. Kindly leave at Mocha restaurant and receive reward. 07

### STRAYED

**TAKE NOTICE**—On the 20th day of January, 1919, there strayed onto my inclosed land at Williams, Josephine county, Oregon, one 3-year old heifer, a black and white, with a swallowfork and under bit in right ear, crop and under slope in left, brand on left hip. Anyone claiming the above described animal can obtain possession of same by furnishing sufficient proof of ownership, and paying all expenses and costs. S. I. Tetherow. 111

### The California and Oregon Coast Railroad Company TIME CARD

Effective Nov. 19, 1918.

Trains will run Tuesday, Thursday and Saturday

Leave Grants Pass	1 P. M.
Arrive Waters Creek	2 P. M.
Leave Waters Creek	3 P. M.
Arrive Grants Pass	4 P. M.

For information regarding freight and passenger rates call at the office of the company, Lundberg building, or telephone 131.

### Are You Equipped To Win Success?

Here is your opportunity to insure against embarrassing errors in spelling, pronunciation and poor choice of words. Know the meaning of puzzling war terms. Increase your efficiency, which results in power and success.

### WEBSTER'S NEW INTERNATIONAL

**DICTIONARY** is an all-knowing teacher, a universal question answerer, made to meet your needs. It is in daily use by hundreds of thousands of successful men and women the world over. 400,000 Words. 2700 Pages. 6000 Illustrations. 12,000 Biographical Entries. 30,000 Geographical Subjects. **GRAND PRIZE**, (Highest Award) Panama-Pacific Exposition. **REGULAR and INDIA-PAPER Editions.** WRITE for Specimen Page, FREE Pocket Maps if you name this paper. **G. & C. MERRIAM CO.**, Springfield, Mass., U. S. A.



All kinds of Commercial Printing at the Courier Office.

### MISCELLANEOUS

**JITNEY SERVICE**—Any where, any time. Phone Mocha Cafe 181-R. Otto J. Knips, Residence 149-Y. 238

**SECOND HAND goods** of every description bought and sold. A. J. Powers, 408 South Sixth street. 1f

**ANGEL CAKES** 75c. Phone 190-J.

**TIRES**—Used tires bought and sold. Auto Service Co. Phone 324-J, opposite Oxford hotel. 19

**E. L. GALBRAITH**, insurance, rentals a specialty. Acres, Building and Loans. 609 G street, Lanier's old location. 1f

**ELECTRIC WIRING** and general electrical work, repairing, house wiring. C. C. Harper, 315 North Sixth street, phone 47. 1f

**HEMSTITCHING** and piecing at 10 cents a yard—All work guaranteed. The Vanity Shop, Medford, Ore. 152

**NOTICE** is hereby given that I will not be responsible for any debts contracted by my wife, Alice Bohannan. (Signed) H. Bohannan, Grants Pass, March 3, 1919. 07

### PHOTO STUDIO

**THE PICTURE MILL** for fine photographs. Open daily except Sunday from 10 a. m. to 5 p. m. Sunday sittings by appointment only. Phone Mill, 283-R, or residence 140-J. 57tf

### MUSICAL INSTRUCTION

**J. S. MacMURRAY**—Teacher of singing. Write or apply at 716 Lee Street. 66tf

### PHYSICIANS

**L. O. CLEMENT, M. D.**, Practice limited to diseases of the eye, ear, nose and throat. Glasses fitted. Office hours 9-12, 2-5, or on appointment. Office phone 62, residence phone 359-J.

**S. LOUGHRIDGE, M. D.**, Physician and surgeon. City or country calls attended day or night. Residence phone 369; office phone 183 Sixth and H, Tufts Bldg.

**A. A. WITHAM, M. D.**—Internal medicine and nervous diseases. 303 Corbett Bldg., Portland, Ore. Hours 10 to 12 a. m.; 2 to 4 p. m.

### DENTISTS

**E. C. MACY, D. M. D.**, First-class dentistry. 109 1/2 South Sixth street, Grants Pass, Oregon.

**DR. C. E. JACKSON, D. M. D.**, successor to Dr. Bert Elliott. Over Golden Rule Store. Phone 5.

### VETERINARY SURGEON

**DR. R. J. BESTUL**, Veterinarian Office, residence, Phone 305-R.

### DRAYAGE AND TRANSFER

**COMMERCIAL TRANSFER CO.** All kinds of drayage and transfer, work carefully and promptly done. Phone 181-J. Stand at freight depot. A. Shade, Prop.

**THE WORLD MOVES**; so do we. Bunch Bros. Transfer Co. Phone 397-R.

**F. G. ISHAM**, drayage and transfer. Safes, pianos and furniture moved, packed, shipped and stored. Office phone 124-Y. Residence phone, 124-R.

### ATTORNEYS

**H. D. NORTON**, Attorney-at-law/ Practices in all State and Federal Courts. First National Bank Bldg.

**COLVIG & WILLIAMS**, Attorneys-at-law, Grants Pass Banking Co. Bldg., Grants Pass, Oregon.

**E. S. VAN DYKE**, Attorney. Practice in all court. First National Bank Bldg.

**O. S. BLANCHARD**, Attorney at Law. Golden Rule Building. Phone 270. Grants Pass, Oregon.

**BLANCHARD & BLANCHARD**, Attorneys, Albert Bldg. Phone 236-J. Practice in all courts; law board attorneys.

**C. A. SIDLER**, Attorney-at-law, referee in bankruptcy. Masonic temple, Grants Pass, Ore.

**GEO. H. DURHAM**, attorney at law, referee in bankruptcy, Masonic Temple, Grants Pass, Ore. Phone 135-J.

**JAMES T. CHINNOCK**, Lawyer, First National Bank building, Grants Pass, Oregon.

Printing that pleases—We do it! Courier Job Department.

## It Pays To Read Advertisements

—You've often heard the saying, "It pays to advertise." That is true. And it also pays to read advertisements—pays you. If you read advertisements consistently for any length of time you will agree that this statement is also true.

**IT PAYS YOU IN MONEY SAVED.** There are many real bargains offered from time to time in the advertisements appearing in this paper. Watch for them.

**IT PAYS YOU IN SATISFACTION.** When a merchant asks you to come to his store he obligates himself to sell you quality goods "as advertised." You have a right to expect satisfaction from what you buy and you get it.

**IT PAYS YOU IN TIME SAVED.** When you know exactly what you want to buy and where you want to buy it, you don't have to "look around" and waste time finding it.

—Don't you want to save money and time? Wouldn't you like to be sure of getting satisfactory service and quality goods every time you go to a store? Then read the advertisements and patronize the store which can serve you best.