

# CANDY.



## A CHILD MAY EAT OUR CANDY

without any injurious effects, for it is all made of the purest materials, and is fresh every day. The purity and freshness of our confectionery has always been our strong point, and it has always found ready favor with the candy eating public.

Just try a box and be convinced it is the best candy made.

**CLARK'S CONFECTIONERY.**

## Buy Now!

Buy at home and keep the money going.

We have reduced prices on granite ware, aluminum ware etc. Start the year aright and buy now.

## Cross & White

## Smith Bros.' Market

Fresh and Cured Meats Always On Hand. Also Other Meats in Season.

Will chop Tuesdays, Thursdays and Saturdays.

## O. W. FRUM

Plows, Peg tooth harrows, Disc harrows, Spring tooth harrows. Rollers, both kinds. Cultivators, 2-horse and a 7-tooth 1-horse. Manure spreaders, the best there is by test. The Titan 10-20 tractor. Examine now on my floor. L 1-2 h p engines and cream separators. Come in and look them over and we will swap with you. We have on hand 1 second hand 1-hp engine, also 5-h Stover engine and 1 grinder. Will sell cheap. These are some of the things. Order repairs Now.

G. W. MORNHINWEG. IMPLEMENT STORE.

## "Here's Real Tobacco"

says the Good Judge

That gives a man more genuine chewing satisfaction than he ever got out of the ordinary kind.

Smaller chew, lasts longer—so it costs less to chew this class of tobacco.

And the good, rich tobacco taste gives a world of satisfaction.

Any man who uses the Real Tobacco Chew will tell you that.

Put up in two styles

W-B CUT is a long fine-cut tobacco  
RIGHT CUT is a short-cut tobacco

W. B. Frum & Co. Company, Inc. Bldg. 10, New York City

Look for some special club rates that we hope to have for you before very long.



## Must Pay Income Tax on Bonuses.

Gifts to Employees Are Not Deductible from Employers' Returns.

No Guesswork Allowed.

Tax May Be Paid in Full or Divided into Four Installments.

Only single persons whose net income for 1920 was less than \$1,000 and married persons living with husband or wife whose net income was less than \$2,000 are exempt from the requirement to file an income tax return.

The obligation to consider his own case and to file an income tax return on time, if one is due, is laid squarely on the shoulders of every resident of the United States. Guesswork is barred. The returns are sworn statements, and accuracy is essential. Salaries and wage earners must ascertain the actual compensation received. Bonuses, shares in the profits of a business, values of quarters and board furnished by an employer, and other items of compensation for services must be included.

### GROSS AND NET INCOME.

Returns must show both gross and net income. Gross income includes practically every dollar received by the taxpayer during the year 1920. The net income is determined by subtracting from the gross income certain deductions specified by the revenue law, and fully explained in instructions on forms 1040-A and 1040 for filing returns.

Business expenses are the principal allowable deductions in computing net income. The law specifically prohibits the deduction of household and living expenses. Typical deductible business expenses are for salaries, labor, cost of raw material, merchandise and supplies, rent, repairs, light, power, delivery, selling cost, advertising, and insurance. Doctors, lawyers, and like professional men may deduct from their gross income dues paid to professional societies and subscriptions to professional journals, rent paid for offices, amount paid for light, fuel, water, and telephone used in such offices, and the wages paid to office assistants.

### WHEN DUE.

This year, as last, the tax may be paid in full at the time of filing the return, on or before March 15, 1921, or in four installments, the first of which is due on or before March 15, the second on or before June 15, the third on or before September 15, and the fourth on or before December 15.

The return must be filed with the collector of internal revenue for the district in which the taxpayer lives. Heavy penalties are provided for failure or willful refusal to make a return and pay the tax when due.

### Charity Grange Items.

Mr and Mrs Huff of Iowa, who have been visiting their son and family Mr and Mrs C D Huff, returned home last Monday.

Clarence and Francis Long have been cutting wood in the Davidson timber this week.

Charity Grange met last Saturday with a large number in attendance. The afternoon was given over to the Lecturer, who had a very interesting program. A class of three were initiated in the third and fourth degrees and two more applications were received.

Ed Kizer started to grange early Saturday morning but barely arrived in time for dinner, owing to the bad condition of his private road from his barn to the county road. After digging several hours with a shovel and the car sinking deeper and deeper until almost

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submerged; finally with the aid of old Dobbin and some of the neighbors and Lorena's advice, the thing was brought to light once more and Ed and Lorena were soon on their way rejoicing.

There is considerable excitement in Charity Grange neighborhood about Mrs Miller's having to give up her school because she failed to answer some theoretical question about Civil government and current events. She had had years of training in another state, she was a good teacher, the children were learning and she was giving good satisfaction, at a reasonable salary.

There have been too many teachers had to give up their jobs this year on account of not passing the state examinations. If teachers are really not competent, they should not be allowed to teach, but no person knows the answer to every fool question that has been asked. To the writer's personal knowledge, a County Superintendent of Schools asked an applicant for a certificate what was the difference between the monkeys of Mexico and those of South America (the answer to the question was that one of them had one more tooth than the other.) The same superintendent, (time or place not mentioned, (asked an applicant "who was president of the United States when Nebuchadnezzar was king of Babylon?"

### Shedd

Henry Fraerksen spent Monday afternoon in Albany looking after business matters.

The Shedd High School played the Halsey High School a game of basket ball last Wednesday night and won with a score of 14 to 8, and on Thursday night they played with Crabtree and won to the tune of 50 to 44.

Mrs Whetlatch of Coburg, has been visiting with her mother, Mrs T B Sprenger.

Chas Farwell of Portland, visited his parents last week and incidentally got an introduction to his new brother.

Thursday night a party was given to the Shedd school young people in which weenies and marshmallows played a conspicuous part.

"The Prairie Rose" was given at Harrisburg last Saturday night.

The Halsey High School will render their play "The Prince of Liars" at Shedd next Wednesday night.

Shedd lost to Scio last Friday night in a score of 34 to 22 in an exciting game of basket ball.

W J Sprenger, C C Purdy and Robert Arnold put in one day lately working on the Roberts road.

The Pioneer Mutual and Bell Telephone people on line 18 held a business meeting last Friday at the Shedd bank.

Mrs Harry Commons and family from near Halsey, visited with Mrs E H Morgason lately.

The road between here and Hal-

sey has been improved by having gravel dumped in some of the worst holes.

Mrs Kate Croft is with Dr Bridgewater in Albany, undergoing the rest cure.

Watch out for the "The Horn Tooter," the coming High School paper, which will make its appearance soon, with Clifford Coon as its editor.

The Boy Scouts met one night last week and held an initiation of new members.

The Epworth League is planning to hold a basket social at the W O W hall on March 4th. Women are requested to bring baskets.

(Taken from the Shedd Visitor of Feb 18th.)

Out at McCormick's Monday evening there was a party given in honor of the birthday of Fay Hamilton. It was a sort of joint affair as the McCormicks are leaving this week for Waterloo, but it was a surprise on Fay, as he thought it was for the others.

Next week we play Corvallis High School on Thursday, Feb 24th. On the 25th we go to Lebanon for our last game, unless we should get a game here with the Albany High School.

Raymond Jones, the ex-agent, has been in and about Shedd for a few days as he has been having some removals about his neck and throat; so far he has been deprived of his tonsils and sundry chunks of bone, out of his nose. When the Eugene doctors get through with him he will feel like a new man, at least he won't feel like the same one.

Mrs Elizabeth Robinson, the primary teacher, slipped and fell on the walk out back of the school house and bruised herself up pretty badly, especially about the eyes.

Little Charlotte Jones, who had been staying with her grandmother in Jefferson since her sick spell, is home again and has resumed her school work.

### Why the Editor Left Town.

Somebody sent the editor of the Poketown Gazette a few bottles of home brew. The same day he received for publication a wedding announcement and a notice of an auction sale. Here are the results. "Wm Smith and Miss Lucy Anderson were disposed of at public auction at my farm one mile east of a beautiful cluster of roses on her breast and two white calves, before a background of farm implements too numerous to mention in the presence of about seventy guests, including two milk cows, six mules and one bob sled. Rev Jackson tied the nuptial knot with 200 feet of hay rope and the bridal couple left on one good John Deere gang plow for an extended trip with terms to suit the purchasers. They will be at home to their friends with one good baby buggy and a few kitchen utensils after ten months from date of sale to responsible parties and some fifty chickens."—Exchange.