

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 at 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 1099 and 1060, 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.

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.

TRAP AND FIELD

The bird hunter, particularly of the duck shooting variety, is apt to get a bit careless with his chatter of the speed of the game bird. Miles per hour are scattered around with the lavish hand that marks the apportioning of inches to the length of fish when the fishing clan foregather.

Most duck hunters are persuaded that a duck coming down wind is something like two wing strokes behind Sudden Death, but several jumps a head of a streak of lightning in speed. A hundred miles an hour is apparently a handy figure on which to pile still more figures or occasionally to cut down a bit.

While a gale boosting at the tail feathers of a duck, that is a swift duck anyhow does add perceptibly to the speed of the bird, yet there is no record of the marvelous speed claimed for game birds under ordinary conditions.

There is used in ballistic science, and instrument called the chronograph, which in the form most used, consists of a weight held up by an electro-magnet. A spring-impelled knife blade is held by another magnet in such fashion that if released it springs out and marks a coating of soot first applied to the weight. First a mark is made in the soot in the weight; opposite the knife.

When the bullet or charge of shot goes through a screen of wires connected with the magnet holding the weight and placed at the muzzle of the gun, the wires are cut, and the weight starts to fall. When the bullet of shot charge passes through the second screen of wires, say 90 feet from the muzzle, the cutting of the wires permits the knife to fly out and mark the falling weight. Then the distance between the marks on the weights fall a short distance away at the same speed, it is easy to translate the distance between these marks into time, and so to find how long the bullet took to cross the space between the screens.

Measuring The Speed

A canny British ballistic shark rigged up a pair of such screen much closer together, and made them of fine silk and wire. The gallery had a lighted end and a dark one. Various British game birds were released back of the screens, promptly flying for the light at the end of the gallery and so their speed was taken by the chronograph just as is the bullet.

A dozen tough "blue rock" pigeons, birds living in the rocky cliffs of England and much used for old-time live birds, recorded 33 miles an hour or 50 feet per second for the fastest one, 26 miles an hour for the slowest one. Out in the open, flying over measured course and timed with stop watch, the fastest pigeon registered 27 miles an hour.

British pheasants, bred purposely for shooting and noted for their speed and rocketing flight, flew through the chronograph at the rate of 38.8 miles an hour, maximum. Out in the open one bird made 38 miles, or 56 feet per second. Partridges much like Bob White made from 26 to 34.5 miles an hour, or 40 to 42 feet per second.

The average of 12 carrier pigeons races in England and the continent: ranged from 87 to 309 miles, showed an average of 36 miles an hour. The fastest bird flew 55 miles an hour, the slowest in all the races, but still a winner, 15 miles an hour. Doubtless the difference was due to wind forces and direction.

These are the fastest birds possible to breed, and developed for winning races.

No argument is possible with the chronograph, little argument is possible with the official time take for carrier pigeons, provided Brother pigeon didn't sit somewhere on a limb and make love to a lady pigeon instead of keeping on his way.

An interesting check on some of these gunners who know their bird was flying a hundred miles an hour because they had to lead him' steen feet, would be to paint a duck on a long board at the end of an express train running at say 60 miles an hour

and let the gunner blaze away at the painted duck at normal "lead" necessary to give the charge to hit the wild duck alleged to have gone a hundred miles per. Neither thrain nor long-winged honker gives a fair idea of their actual speed because they are both large the little bird often deceives.

WHEN ANSWERING classified ads, kindly mention The Democrat.

TACOMA GUN STORE, INC.
TACOMA, WASH.

Largest Stock of Hunters and Trappers Supplies in the Northwest. Especial attention to mail orders.

Send one cent stamp for catalogue.

HEAD STUFFED FROM CATARRH OR A COLD

Says Cream Applied in Nostrils Opens Air Passages Right Up.

Instant relief—no waiting. Your clogged nostrils open right up; the air passages of your head clear and you can breathe freely. No more hawking, sniffling, blowing, headache, dryness. No struggling for breath at night; your cold or catarrh disappears.

Get a small bottle of Ely's Cream Balm from your druggist now. Apply a little of this fragrant, antiseptic, healing cream in your nostrils. It penetrates through every air passage of the head, soothes the inflamed or swollen mucous membrane and relief comes instantly.

It's just fine. Don't stay stuffed up with a cold or nasty catarrh.

JOSEPHINE MARTINO



The Singer with a Voice of Gold—Protege of Caruso

(Singing for the Edison Records)

Appears With Other Talented Artists at

Methodist Church, 8 p.m., Tonight

In Lyceum Number

Admission 75c

Students 50c

DRINK HOT WATER IF YOU DESIRE A ROSY COMPLEXION

Says we can't help but look better and feel better after an inside bath.

To look one's best and feel one's best is to enjoy an inside bath each morning to flush from the system the previous day's waste, sour fermentations and poisonous toxins before it is absorbed into the blood. Just as coal, when it burns, leaves behind a certain amount of combustible material in the form of ashes, so the food and drink taken each day leave in the alimentary organs a certain amount of indigestible material, which if not eliminated, form toxins and poisons which are then sucked into the blood through the very ducts which are intended to suck in only nourishment to sustain the body.

If you want to see the glow of healthy bloom in your cheeks, to see your skin get clearer and clearer, you are told to drink every morning upon arising, a glass of hot water with a teaspoonful of limestone phosphate in it, which is a harmless means of washing the waste material and toxins from the stomach, liver, kidneys and bowels, thus cleansing, sweetening and purifying the entire alimentary tract, before putting more food into the stomach.

Men and women with sallow skins, liver spots, pimples or pallid complexion, also those who wake up with a coated tongue, bad taste, nasty breath, others who are bothered with headaches, bilious spells, acid stomach or constipation should begin this phosphate hot water drinking and are assured of very pronounced results in one or two weeks.

A quarter pound of limestone phosphate costs very little at the drug store but is sufficient to demonstrate that just as soap and hot water cleanses, purifies and freshens the skin on the outside, so hot water and limestone phosphate act on the inside organs. We must always consider that internal sanitation is vastly more important than outside cleanliness, because the skin pores do not absorb impurities into the blood, while the bowel pores do.

Our Idea of Your Welfare

MICHAELS-STERN
VALUE-FIRST
CLOTHES



isn't simply in selling you warm clothes and then sending you out in the cold. It's to give you such honest merchandise—courtous treatment and sincere value that you'll come back again of your own accord when the robins sing "Spring Suits."

We don't know whether you have ever stopped to think of it or not—but we've got to look after your comfort as tenderly

as a mother hen looks after her chicks.

That's what we're trying to do this Winter, and when we say "we" it includes everybody on the pay-roll regardless of who they are, or how much they receive.

You Come First—We're Next.

The Blain Clothing Co.

"Value First"

WRIGLEY'S



Here's to teeth, appetite, digestion!

The flavor lasts—and the electrically-sealed package brings

WRIGLEY'S

to you with all its goodness perfectly preserved.

Sealed Tight—Kept Right!



All



WARD OFF THE FLU



You may not be able to prevent influenza if it once decided to take hold of you, but you can do a lot to keep it from getting a hold on you.

Keep the teeth clean twice daily, use a good mouth wash at least twice a day, spray the throat and nasal passages and keep the digestive system in good order.

We can help you. Look over our line of Atomizers, Antiseptic Solutions, Sprays, etc. We carry everything for the sick room—

Hot Water Bottles, Bed Pans, Syringes, Bring us your prescriptions—Expert Service

BURKHART & LEE

DRUGGISTS

First and Ferry Streets



No More Dread Of Winter

with its chilly, damp days and big fuel bills, if you use the

Pipeless Furnace

RADIO

"NATURE'S WAY" It burns wood, coal, or briquettes, heats up quickly and— Saves 25 to 50 per cent in fuel

Heats the entire house with one register and automatically ventilates. Call, phone or write for free literature or see it demonstrated.

Brown & Leigh

Plumbers & Tanners

216 West First St.

With Barker Hdw. Co.