

U. S. INCOME TAX EXEMPTS NOBODY

Every Person Who Had Income in 1919 Must Determine Own Liability.

MARCH 15 LAST FILING DATE.

Surest Way is to Follow Form 1040A. Free Advice in Doubtful Cases. Severe Penalties in Law.

Nobody is exempt from Income Tax. An obligation is laid directly on the shoulders of each citizen and resident to consider his own case and to get his return in on time if one is due.

With each return showing a tax due a payment must accompany the return in the full amount of the tax or at least one-quarter of the tax.

All returns for 1919 must be filed on or before March 15.

Must Show True Figures.

In figuring up his earnings for income tax purposes a person must take into consideration all items of taxable income, and each item itself must be accurate in amount. Guesses and estimates must be avoided, for the return is made under oath.

Everybody who had an income during 1919 must now determine whether his or her net income was sufficient in amount to require an Income Tax return. The best way to find out 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.

One of the important points to keep in mind is that a person's net income is found by a computation prescribed in the law, and that each item of income from every source must be considered, unless specifically exempted.

Another thing to remember is that the personal exemption allowed taxpayers by law has no relation whatever to the requirement to file return. This exemption is not to be considered until a person has figured out his net income and determined whether it was sufficient to require him to file a return. Then, if a return must be filed, he should read carefully the instructions for claiming exemption, and complete his return.

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. Many banks and trust companies are also furnishing similar service during banking hours.

Heavy Penalties in Law.

For failing to make a return on time the penalty is a fine of not more than \$1,000 and an addition of 25 per cent to the tax, if any. For making a false or fraudulent return the penalty is a fine of not more than \$10,000 or imprisonment not exceeding one year, or both; and, in addition, 50 per cent of the tax. There are other penalties for failing to pay tax when due and for understatement of the tax through negligence.

Many Sources of Income.

Aside from what one may earn by his services, there are many other sources of income. If he sold any property during 1919 he must figure out the gain realized. If he rented buildings, land, apartments or rooms such rents must be considered taxable, and he may claim deductions for necessary expenses incidental to rents.

Bank interest is a common source of income and is taxable whether withdrawn or not. Any amount of interest credited to a depositor is income to the depositor.

Interest on mortgages and notes is taxable; also bond interest received from corporations.

A taxpayer who cashed his insurance during 1919 must report as income any excess received over the total of premiums paid.

Members of partnerships or personal service corporations or beneficiaries of an estate or trust must report their shares of income distributable to them whether or not actually withdrawn.

Dividends of domestic corporations must be reported. Many other forms of income are taxable, unless specifically exempted.

INCOME TAX IS

DUE MARCH 15

Penalties for Delay and Failure to Make Returns—Early Compliance Urged.

All income tax returns covering the year 1919 must be filed by Monday, March 15. Each taxable return must be accompanied by check or money order for the full amount or at least one-quarter of the amount of tax due.

Cash payments are accepted only at the collector's main office; if sent by mail, they are at the sender's risk.

Residents of Oregon should file their returns with, and make payments of Income Tax to, Milton A. Miller, Collector of Internal Revenue, Portland, Ore.

Those who must file returns but have not done so are warned that the revenue law imposes heavy penalties for failure to get returns in on time or to make payments on time.

Early filing and early payments are urged, in order to relieve the Internal Revenue offices as much as possible of an overload on the final day, March 15.

Household Talks

By Hester Conklin and Pauline Partridge, of the Del Monte Cookery Service

Chowders

Chowders properly served should be the main dish of a meal. They are soups that have ceased to be merely an accessory or an appetizer, and have become a satisfying food with all the stimulating qualities of a soup.

Probably the best known is our old friend, clam chowder, and it would not be out of the way to give an especially good recipe for it in this column.

Clam Chowder

1 can clams or 1 cup fresh chopped clams, 3 tablespoons fat, 1 small onion, 1 teaspoon salt, 2 cups boiling water, 3 potatoes, 1 can tomatoes, 6 crackers, finely crushed.

Melt the fat, add the onion and when it has turned yellow add the water, salt and potatoes that have been pared and sliced very thin. Cook till the potatoes are tender and add clams, tomatoes and crackers. Cook slowly 15 minutes and serve.

Vegetable Chowder

1 1/2 tablespoons sugar, 4 tablespoons drippings or fat, 1 can peas, 1/2 cup chopped carrots, 1/2 cup chopped onion, 1/2 cup diced celery, 1 can tomato sauce, 6 cups boiling water, 2 teaspoons salt, 1/8 teaspoon pepper.

Caramelize the sugar by melting it in a frying pan and when a dark brown add the fat and the vegetables and cook till they are brown, shaking occasionally. Add the water, tomato sauce and seasonings, cover and cook slowly 1 hour.

Each serving may be sprinkled with grated cheese.

Meat Chowder

1 slice fat salt pork 1 onion sliced, 2 cups potatoes, 2 cups boiling water, 1 1/2 teaspoons salt, 1/4 teaspoon pepper, 1 cup diced cooked meat, 6 crackers finely crushed, 1 can corn, 1/2 can red pimientos, chopped, 2 cups milk.

Try out the fat from the pork, add the onion and cook till it is yellow. Slice the potatoes very thin and add with the boiling water and salt to the fat and onion. Cook till the potatoes are tender and add the meat, pepper, corn, pimientos, crackers and milk. Cook slowly 10 minutes and serve.

Three Late Winter Salads

It is totally unnecessary to omit salads from the menu because of a lack of green vegetables and fresh fruits. There is a wide choice among the cold weather fruits and vegetables which make delicious salads, either alone or in combinations, that will add health to the diet and flavor to the menu.

A salad with one of the chowders given above makes a very complete service for either luncheon or supper.

Hawaiian Salad

1 small can sliced pineapple, 3/4 cup dates, 1/4 cup vinegar, 1/2 cup sugar, 1/2 teaspoon mustard, 2 tablespoons flour, 1/8 teaspoon salt.

Drain the pineapple and measure the liquid, add enough water to make 3/4 cup and bring to the boiling point. Mix the dry ingredients and the vinegar and pour into the boiling liquid stirring till it thickens. Boil 3 minutes and chill thoroughly. Wash and stone the dates and cut into quarters. Cut the pineapple in small pieces and mix with the dates. Combine with the dressing just before serving.

Creole Salad

2 cups hot boiled rice, 1/2 cup seedless raisins, 1/2 cup chopped ripe olives.

Mix the rice, olives and raisins and pack into small fancy molds. Set in a cold place till thoroughly chilled. Serve turned out on a lettuce leaf surrounded with Russian dressing, made by adding 2 tablespoons of chile sauce and 1 finely chopped red pimento to 1 cup thick mayonnaise.

Mock Chicken Salad

2 hard cooked eggs, 1 can tuna, 1/2 cup chopped celery, 2 tablespoons granulated gelatin, 1/4 cup cold water, 1/2 cup boiling water, 1/2 cup weak vinegar, 1 tablespoon salt, 1/2 teaspoon salt.

Slice the hard cooked eggs and put in the bottom of a mold that has been wet with cold water. Flake the tuna and mix with the celery. Soak the gelatin in the cold water and pour on the boiling water. Add the sugar and salt and stir till the gelatin and sugar dissolve. Set in a cold place till mixture begins to thicken slightly. Add the tuna and celery and pour into mold. When firm turn out on a serving dish. Garnish with the celery tops and serve with mayonnaise or cooked salad dressing.

OLYMPIC RUGBY TEAM ORGANIZED

SAN FRANCISCO.—A team that may win for the United States the rugby football championship at the Olympic games is being organized on the Pacific coast. Its nucleus will be the Stanford-California varsity team which invaded British Columbia during the Christmas holidays and defeated three all-star fifties and one from the University of British Columbia. The games were played in Vancouver and Victoria, regarded as the strongest rugby centers of Canada.

H. Wilfred Maloney, Stanford trainer and coach for the American army men in the Allied Games in France last year, lists the following as prospective members of the team for the Olympic games:

Dan Carroll, Stanford; winner of the Olympic medal with the Australian team at London in 1908; members of the world famous "Wallaby" and "Waratah" Australian teams; played on Oxford University, England.

At the age of fifteen Elizabeth Barrett Browning, the famous English poetess, met with an injury to her spine, which kept her confined to her couch for several years, and from the effects of which she never recovered. It was during these years that she wrote those sonnets which are her greatest claim to immortality.

OPEN NOSTRILS! END A COLD OR CATARRH

How to Get Relief When Head and Nose are Stuffed Up.

Count fifty! Your cold in head or catarrh disappears. Your clogged nostrils will open, the air passages of your head will clear and you can breathe freely. No more snuffling, hawking, mucous discharge, dryness or headache; no struggling for breath at night.

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JENNE PLANS FOR OLYMPIC CLASSIC

Commences Training for Pole Vaulting Contest; is Coast Champion

PULLMAN, Wash.—By A. P.—Eldon Jenne, Pacific coast champion pole vaulter, has signified his intention of going into training with the hope of competing in the forthcoming Olympic games at Antwerp, Belgium. He expects to train with the Multnomah Athletic club of Portland, Ore.

Jenne holds three honorary letters from Washington State college where he is an undergraduate. He was awarded letters for track and baseball last spring and in football last fall. He plays in the outfield on the diamond and at halfback on the gridiron.

He won the Pacific coast conference pole vault event last year with a mark slightly under 13 feet, and is declared to have bettered this record since in unofficial competition.

Baseball Player Becomes Farmer SACRAMENTO, Cal.—A Roy

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BAKERY

Mitchell, twirler last year for the Cincinnati National pennant winning club has ceased to be a ball player and become a farmer.

Mitchell was purchased by Manager William (Bill) Rodgers of the Sacramento club of the Pacific coast league, but has written from his home in Belmont, Texas, that he will not again appear in uniform.

A 300-acre farm is pressing in its need for attention, Mitchell's letter said.

Stanford to be Represented

STANFORD UNIVERSITY, Cal.—Captain Paul Kinney, leader of the Stanford tennis men, has announced that he will enter two teams to represent Stanford in the Pacific coast interclub series which began March 5.

Stanford to Play Washington

STANFORD UNIVERSITY, Cal.—Definite arrangements have been completed with the University of Washington for a Pacific Coast Conference football game to be played between that university's team and the Cardinal eleven at Seattle on November 6.

Tacoma Bids For Game

TACOMA, Wash.—Tacoma wants the football game November 27 between the University of Washington and Dartmouth College to be played in the Tacoma stadium.

Race Track Being Altered

YAKIMA, Wash.—Alterations and improvements costing approximately \$12,000 have been started at the Washington State Fair Grounds here. A new half mile race track is being added and the grandstand being enlarged.



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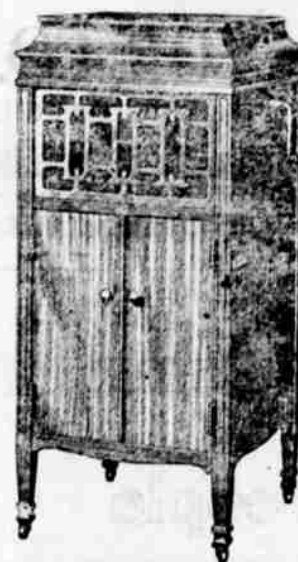


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