

INCOME TAX IN NUTSHELL

WHO? Single persons who had net income of \$1,000 or more or gross income of \$5,000 or more, and married couples who had net income of \$2,000 or more or gross income of \$5,000 or more must file returns.

WHEN? The filing period is from January 1 to March 15, 1924.

WHERE? Collector of internal revenue for the district in which the person lives or has his principal place of business.

HOW? Instruction on Form 1040A and Form 1040; also the law and regulations.

WHAT. Four per cent normal tax on the first \$4,000 of net income in excess of the personal exemption and credits for dependents. Eight per cent normal tax on balance of net income. Surtax from 1 per cent to 50 per cent on net incomes over \$6,000 for the year 1923.

No. 10

For the purpose of the income tax law a person's marital status is determined as of the last day of his or her taxable year, December 31, if the return is made on the calendar year basis, as most are. If on that day he was single, he must file a return if his net income for 1923 was \$1,000 or more, or if his gross income was \$5,000 or more. He is entitled to a personal exemption of only \$1,000. If ceremony was performed on December 31, he is granted the exemption allowed a married person for the full year, \$2,000, if his net income and his wife's combined was \$5,000 or less, and \$2,000 if the combined net income exceeded \$5,000. If the combined net income of husband and wife for the year 1923 equaled or exceeded \$2,000 or the gross income equaled or exceeded \$5,000, a return must be filed.

A widow or widower whose spouse died before the end of the year is classed as a single person. Divorcees and persons separated by mutual consent are classed as single persons.

HOW MUCH DO YOU PAY FOR GOOD ROADS?

A study of taxes as they pay for, or are paid by, transportation, and the interrelation of roads, tax, transport, and expenditure, has been made by Mr. John E. Walker, former tax adviser, U. S. Treasury.

According to this report, the counties of the United States administer 60 per cent and the States 40 per cent of all the highway funds spent. Of all highway expenditures, 60.5 per cent of all the highway funds spent, and the balance of 39.5 per cent for maintenance, amortization, and interest. Of the general tax dollar, 5.6 per cent—slightly more than one-twentieth—is expended for highways.

A very interesting angle is brought out in the statistics which show that the total taxes levied on motor vehicles are now more than equivalent to the cost of highway maintenance. In other words, after the road is built the users pay for its upkeep without cost to the State or county doing the building.

All transportation together, which includes all motor vehicles, both passenger and freight, all electric railways, all steam railways, and all boats of all kinds, pay \$1 per cent of the Nation's total tax bill, which would indicate that a fair proportion of what is being spent on highways comes from highway users direct instead of from the general tax dollar contributed by everyone, yet everyone benefits from highways.

It is also interesting to note that of the \$1,150,000,000 of "highway income" represented in the chart, 38.1 is derived from bonds, 44.2 from taxation, 10.6 from motor fees, and 7.1 from Federal aid.

Cattle feeders who finish on grain for market fared very well during the past year says the United States Department of Agriculture. Prior to the war cattle ranging in weight from 1,200 to 1,350 pounds were about 17 per cent above the price of range cattle. In 1922 cattle of this weight sold about 36 per cent above the price of range cattle. In 1922 good to prime cattle were about 50 per cent above the price of feeder steers, whereas in September, 1923, they ranged to about 70 per cent above. The high industrial activity has given a good market for good beef and has stimulated a demand for the higher grades of cattle which come finished from the feed lots of the Corn Belt.

D—1

Mother: "Did I hear you say 'darn'?"
ESusie: "No, mother. I don't see baby talk."

Hot Off the Wire

Voice on Phone: "Gimme Main 4."
Operator: "You should say 'Main 4'."
V. L. P.: "Oh, oh, yes."

Fighting A Dread Disease



An American nurse administers treatment for trachoma at the Near East Relief orphanage center for 17,000 at Alexandropol, Armenia, where as many as 92,000 treatments are given in a single week. The disease, which is highly infectious and annually causes thousands of cases of blindness in the Levant, is treated by anointing the eyelids with copper sulphate, a very painful method but one that has resulted in more than three thousand cures in Alexandropol during the past three years.

MAY WORK SHORT WEEK

Portland, Ore., March 8.—Because of the present unsettled condition of the lumber market the officials of the Booth-Kelly Lumber company, with two large fir-cutting mills at Wendling and Springfield, Ore., are seriously contemplating working their operations on a temporary short week. A. C. Wilson, manager, said today. The market was being overproduced, Mr. Dixon stated, and he feared for a crash which might come later and seriously affect operations and employees. He thought curtailment now would benefit his operations and those who were employed there in the months to come.—From 4L Bulletin.

TOWN AND VICINITY

Were Dinner Guests—Mr. and Mrs. L. N. Endicott were dinner guests Sunday at the home of Mr. and Mrs. Roy Holverson.

Visited at Rows'—Mr. and Mrs. James Bristow were visitors of Mr. and Mrs. N. A. Rowe on Wednesday from their home in Eugene.

Rented Residence—M. P. Shearer rented the P. A. Woolley residence between Sixth and Seventh streets on Main Tuesday.

Doctor Here from Salem—Dr. F. E. Griffith of Salem took lunch in Springfield with Dr. W. H. Robban yesterday.

Attended P. E. O. Meeting—Mrs. Henry Korf, Mrs. Alfred J. Morgan, Mrs. Dan Crites and Mrs. Lida MacGowan attended a meeting of the P. E. O. sisterhood Monday evening in Eugene.

Sold Property—The property of Harry M. Stewart on Second and B streets was sold this week to J. Brown, a recent arrival in Springfield.

Attended Exhibition—Mrs. N. W. Emery, Miss Bessie Pease and Miss Pauline McClintock went to Eugene Saturday to see the exhibition of oriental art in the Murray Warner museum at the University of Oregon.

Spent Afternoon Here—Mrs. N. W. Emery entertained three of her Eugene friends yesterday afternoon at her home. Mrs. L. A. Wells, Mrs. W. Peterson and Mrs. William Lightfoot spent the afternoon and enjoyed a luncheon.

Returned from Portland—Mrs. John F. Ketels returned Tuesday after a week's trip to Portland. While in Portland Mrs. Ketels attended the Metropolitan Grand Opera company's performance of "Cleopatra" at the Hellig theatre, with Mary Garden, the famous prima donna, in the title role.

Back from Oakridge—Al Perkins, of Springfield, and J. W. Machen, of Boise, Idaho, went to Oakridge Tuesday on business with the Utah construction company. They returned yesterday. Mr. Machen is a former

Springfield resident, and may possibly return to Springfield to live.

Club Meets—The K. F. club met at the home of Roland Parker on Tuesday night, when the young men made plans for a party to be held two weeks from tomorrow, on March 28.

Rented House—Harry St. John rented the T. C. Thompson house between First and Second on B street Monday.

A. C. Miller of Goshen was in town yesterday.

George Platt was a business visitor from Thurston yesterday.

Nick Miers was in from Camp Creek on business Wednesday.

Jess Gates of Camp Creek was a business visitor in the city yesterday.

Charles Grant was here from Thurston yesterday.

W. H. Shelley of Jasper was in yesterday, as was also J. A. Olson of Jasper.

George Rhinevault of Landax was in from his home for medical treatment in Springfield yesterday.

G. R. Smith of Camp Creek was in town yesterday.

J. W. Cooley was in on business from Natron yesterday.

Dr. S. Ralph Dippel, Dentist, Vitus building, Springfield, Oregon.

Selecting Proper Toilet Requisites

to suit your skin is easily accomplished at our Toilet Counter.

Two remarkable Skin Beautifiers:

LEMON COCOA BUTTER SKIN CREAM is a real tissue builder 50c



LEMON COCOA BUTTER LOTION for the treatment of chafing, windburn and chaps 50c

Perfumes and Toilet Waters—

Three Flowers Perfume in individual boxes ... \$1.00 and \$2.00

Soul of Violet Toilet Water, 4 oz. \$1.50

DuBarry Toilet Water, 4 oz. \$2.00

Three Flower Toilet Water, \$1.50

Tre-Jur Triple Compacts, contain powder, lip stick and rouge, the newest thing in compacts, only \$1.50

FLANERY'S DRUG STORE

The Rexall Store

Phone 15 Springfield

For Sale Household Furniture

Set of 6 dining chairs and table, 2 leather seated rocking chairs, library table, graphophone and 50 records, range etc. Call at second house on right hand side of east end of Main street.

Special Sale

on

Heaters, Universal and Westinghouse Electric

Irons, Glass Shades.

HENDERER ELECTRIC SUPPLY

They are using White or Ivory enameled woodwork throughout the house



Woodwork finished with Acme Quality Enamels has a porcelain-like, lustrous, genuine enamel finish that easily wipes clean and bright with a damp cloth. Woodwork such as this makes the whole house brighter—and it lessens work amazingly.

ACME QUALITY Enamels and No-Lustre Finish

For walls and ceilings, nothing is quite so restful and inviting as the soft, flat No-Lustre Finish. It is made in many beautiful tones and shades. Let us show you color cards on these Acme Quality products. We have a complete selection for creating many attractive color schemes.

Wright & Son

Use Your Head
A woodpecker pecks out a good many pecks of sawdust when building a hut.
He works like a nigger to make the hole bigger and he is sore if his cutter won't work.
He doesn't bother with plans or cheap artificians, but there's one thing that can rightly be said.
The hole excavation has this explanation; he does it by using his head.

Stringent Economy
Nobody appreciates a Jew story better than a Jew. Her's one:
Isaacstein, Senior—"Abie, what for do you go up the stairs two at a time?"
Isaacstein, Junior—"To save my shoes, fadder."
Isaacstein, Senior—"Do's right, my son. But look oudt you don't split your pants."

Bell Theatre

SATURDAY *A Rip~Roaring Racing Romance*
SUNDAY

William Fox presents **CHARLES JONES IN SKID PROOF**

with **Tom Mix** ZANE GREYS **The LONE STAR RANGER** Directed by LAWBERT HILLVER

A rip-roaring racing romance. It's bore proof.
Two reel comedy—"CIRCUS PALS" International News
with Tony, the wonder horse.
Two reel comedy—"APPLE SAUCE"

TUESDAY — WEDNESDAY

Cosmo Minstrels

All white Band and Orchestra
EUGENE DeBELLE
Late star of Al. G. Fields greatest minstrels.
Cornet soloist
Character songs and dances
Our giant marimbaphone solos will please everybody
A positive scream from start to finish
A COMPLETE CHANGE OF PICTURE PROGRAM EACH NIGHT
ADMISSION—25 AND 50 CENTS
Two days—Tuesday — Wednesday

For good SHOES come to the **SPRINGFIELD ARMY STORE**

Learn the wisdom of buying at the Springfield Army Goods Store. Most reliable, under-priced store. Springfield Army Goods Store prices mean real money savings.

Every article sold at this store is fully backed with a "money back" guarantee

Below are but a few of the items which represent your savings at the Springfield Army Store

U. S. Army Blankets, genuine all wool, large sizes'	\$2.85	Army Breeches	\$1.95
All leather work Shoes, solid oak sole, special	\$2.95	Moleskin Breeches	\$2.95
Army officers' Shoes, best for wear and comfort	\$4.89	Khaki whipcord Pants	\$2.50
Heavy Dayton Railroad Shoes, extra quality, a brute for wear	\$3.95	Work Shirts	55c
Dress Shoes, genuine calfskin. A snap at the price	\$4.95	Fine Dress Shirts	\$1.89
		Best grade Dress Shirts	\$2.35
		Good Flannel Shirts	\$1.95
		Genuine U. S. Army Shirts	\$2.95
		New Spring Caps	\$1.35
		Fineat Caps for young men	\$1.79
		New "Slim Jim" Silk Ties	50c

ALL SHOES AT THE ARMY STORE BEAR THE IRONCLAD GUARANTEE

SPRINGFIELD ARMY STORE

LET'S GET ACQUAINTED Springfield, Oregon