

## Data on Income Tax is Given By Revenue Collector

Portland, Ore., Jan. 20—For the information and guidance of individuals in preparing their returns, Clyde S. Huntley, collector of internal revenue, today issued a statement in which he summarizes briefly the essential provisions of the 1926 Revenue Act as they relate to the liability of individuals for filing returns of income for the calendar year 1926.

Briefly, every individual is required to file an income tax return, who, during the year 1926, had

(a) A gross income of \$5000, or more, regardless of the net amount; or

(b) A net income of \$1500, or over, if single, or if married and not living with husband or wife; or

(c) A net income of \$3500, or over, if married and living with husband or wife; or

(d) Regardless of the amount if the net income exceeds the personal exemption.

Every individual claiming to be "head of a family" must file a return if he has a net income of \$1500, or more, regardless of the fact that, as such, he is entitled to the same personal exemption as a married man, \$3500, and \$400 for each dependent.

A "head of a family" is defined as "an individual who actually supports and maintains in one household one or more individuals who are closely connected with him by blood relationship, relationship by marriage, or by adoption, and whose right to exercise family control and provide for these dependent individuals is based upon some moral or legal obligation."

Personal exemptions for the year 1926 are as follows:

\$1500 for a single person, or a married person not living with husband or wife;

\$3500 for a married person who lived with husband or wife throughout the taxable year;

\$3500 for any person who was head of a family throughout the taxable year;

\$400 for each dependent.

A dependent is defined as "a person, other than husband or wife, under 18 years of age, or incapable of self-support because mentally or physically defective, who was receiving his chief support from the taxpayer on the last day of the taxable year. This credit can be claimed by the person who furnishes the chief support, and cannot be divided between two individuals."

If husband and wife file separate

returns, the personal exemption of \$3500 may be taken by either or divided between them.

In case the status of a taxpayer changes during the taxable year, the personal exemption shall be an amount which bears the same ratio to \$1500 as the number of months during which the taxpayer was single bears to twelve months, plus an amount which bears the same ratio to \$3500 as the number of months which the taxpayer was married and living with husband or wife, or was the head of a family, bears to twelve months. For this purpose a fractional part of a month shall be disregarded, unless it amounts to more than half a month, in which case it shall be considered as a full month. The amount of personal exemption shall not exceed \$3500 where the head of a family is married during the taxable year.

The normal tax is 1 1/2 per cent on the first \$4000 of taxable income; 3 per cent on the second \$4000, and 5 per cent on the balance.

The tax may be paid in full at the time the return is filed, or the taxpayer may pay his tax in quarterly installments of 25 per cent each on March 15, June 15, September 15, and December 15, respectively.

In order to avoid penalties for delinquency, returns must reach the office of Collector Huntley in Portland not later than midnight, March 15, accompanied by the payment of at least 25 per cent of the amount of the tax.

### A Strange Will

An unusual will is that of Charles Millar of Toronto, who left \$800,000 worth of brewery shares to Methodist ministers of the Toronto conference, while \$25,000 in shares in a jockey club are bequeathed to two lawyers and Rev. Benjamin Spence of the Prohibition Union, one-third to each.

Should any of the beneficiaries of this peculiar will refuse to accept their bequests, these sums are to remain in the estate. At the end of nine years all property left in the estate is to be sold and the proceeds given to the parents of the largest number of children born in the province of Ontario within the nine years.

Considerable interest is aroused over whether the preachers will accept this brewery and race-track money. It may cause them some searching of conscience to decide.

### FIR CAMPS RESUMING; MILLS UNDER SLOW BELL

Portland, Jan. 20—(Special)—Employment in the Pacific Northwest has been aided somewhat during the past week when logging was resumed at many camps in the fir districts from southern Oregon to the Canadian line, according to the 4-L employment office here. Approximately 3200 loggers have returned to work since January 10, the 4-L reported.

Lumber manufacturing in the fir districts, however, continues to operate under a slow bell. Seventeen night shifts that were in operation before the holiday shutdown have not resumed work and there are no less than twenty medium and large sawmills that are still down while repairs and overhauling are being done. Many plant saw cutting but four and five days per week. More than 15,000 men are affected by shutdowns and short weeks.

In the Inland Empire the usual January quiet prevails in the pine industry. Winter wood work is being done, but sawmills are generally closed. Planning and shipping departments are running as required by orders. More men than jobs is the report from every district.

### Recovers Car

A car stolen from Salem was found at the auto park near the Springfield bridge Friday by Police Chief Jess Smitson. The car has been driven into the Oak shrubs and abandoned after it had been virtually ruined by careless driving the local official found. It was returned to Salem Monday.

### OREGON PLAYS IDAHO QUINTET SAT. NIGHT

University of Oregon, Eugene, Jan. 20—(Special)—With eleven victories and an average of more than 40 points scored in every game played this year, the Oregon basketball team will attempt to repel the invasion of the Idaho quintet here Saturday night in the first conference game to be played in the \$175,000 hoop pavilion just erected on the Webfoot campus.

Basketball critics of the Pacific Coast conference are almost unanimously agreed that the championship of the northwest section this year lies between Idaho and Oregon, with Idaho having a little more backers than Oregon. The Webfoots' won the northern championship last season, walking through its ten conference games without a loss, but this year will be short some of the players who helped in the victory. Two new men, Scott Milligan, guard, and Gordon Ridings, forward, both of Eugene, have won places on the quintet. They have had some difficulty working into their new positions and Oregon fans have commented on the tendency of the three veterans to hold the ball or pass it among themselves to the exclusion of the newcomers.

Coach Bill Reinhart has worked hard to eliminate any evidence of "leading-lady" basket-ball, and the results seem constantly better. Idaho has a well balanced team with a powerful offensive and a brilliant defensive.

In order to accommodate the huge crowd anticipated arrangements have been made for the seating of 6000 fans.

### 4 SPRINGFIELD STUDENTS AT U. OF O. CONFERENCE

University of Oregon, Eugene, Jan. 20—(Special)—Four Springfield high school students attended the seventh annual high school conference at the University this weekend.

More than 500 students from all parts of the state, representing nearly every high school attended the sessions, which were separated into four divisions for the editors and managers of high school publications, student body officers, girls' leagues, and faculty advisers.

Besides a program in which were discussed vital secondary school problems there were two main entertainment features, the Oregon-Willamette basketball game and the banquet Friday night.

Springfield representatives were Evan Hughes, Margaret Oederkirk, Dorene Larimer, Pauline Miller.

**Springfield Couple Weds**  
Miss Nellie Nesbitt and Louis Tibbet of Springfield were married last Saturday at the courthouse in Eugene by County Judge C. P. Barnard. The couple is residing here.

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## Ketel's Drug Store

**About Your Health**  
Things You Should Know  
  
by John Joseph Gaines, M. D.

**VENTILATION**  
Ventilation in winter is a problem of first importance. There is no doubt that ill-ventilated apartments make for ill-health. Rarely do we find a family now-a-days without one or more sufferers from respiratory infections.  
I want to emphasize at the outset however, that warm air does not mean impure air, by any means; neither may we look on cold air as always being "fresh air." One of the essentials of air in the living-room is, that it be comfortable to the occupants; great or sudden variations in temperature may be exceedingly harmful.  
Circulating air is better than stagnated; the outlet for overheated, or foul air should be at the highest point in the living apartment; the inlet for out-door air at the lowest. If front doors are opened and closed frequently during days and evenings, plenty of out-door air may be admitted in that way; and, air should be held inside, long enough to be warmed by the heating-plant. It is therefore evident that the outlet for air should be smaller than the opening for intake.  
The closed room is generally to be looked upon with suspicion. No matter if it be a public hall, a church, a theatre, or any place used on occasions. Public halls should be treated with formaldehyde two or three times a week; the air should be changed daily. A bedroom should always be left wide open after occupation,—the bedding thoroughly "aired" and frequent sprinklings with a solution of formaldehyde may prevent many a respiratory infection. People know these things, but so many neglect them.

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Below are the names of a few of his many satisfied patients in Oregon.  
Mrs. L. L. Peetz, Moro, heart trouble.  
Mrs. F. F. Hager, (daughter Marie) Walton tonsils and adenoids.  
Mrs. E. C. Mulloy, Hillsboro, ulcer of the leg.  
Mrs. Nels Peterson, Skamokawa, Wash., colitis.  
Grover C. Gouthier, Coquille, Ore., colitis and ulcers of the stomach.  
Mrs. Carl Johnson, Marshfield, ear trouble.  
J. W. Turner, Dallas, stomach trouble.  
E. A. Russell, Klamath Falls, appendicitis.  
Remember the above date, that consultation on this trip will be free and that his treatment is different. Married women must be accompanied by their husbands.  
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