

Money is now the Nation's greatest need. We must have money to keep our boys supplied with food and cloth with blankets, with war with whi points to rav Europe among our The If avo sock needs tested. If you are an American

all the tools of instruments for women this of here the in a America being

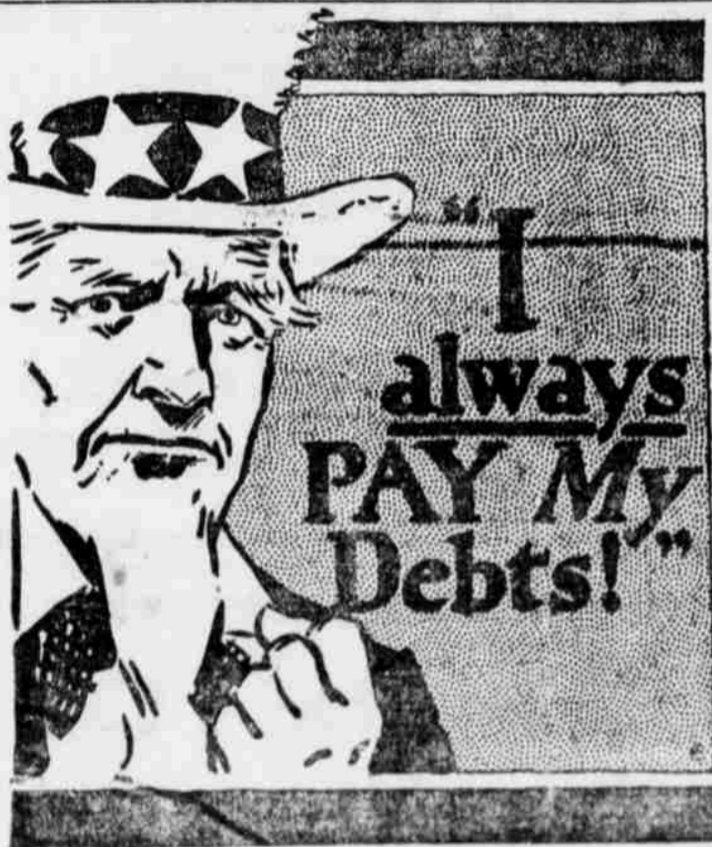
YOU

will take your share of the **Victory Liberty Loan** because deep down in your heart you know it is the right thing to do.

Does this personal appeal reach your heart? Do you not feel that Uncle Sam is making a direct appeal to you? Don't you feel that it is your personal duty to help put Morrow County over the top in this Victory Liberty Loan? Then go today and make your subscription. Morrow county needs it and Uncle Sam must have it.

This Advertisement Patriotically Contributed through the co-operation of

First National Bank



That's a proud boast of your Uncle Samuel but he's going to live up to it. Morrow county has been called upon to furnish her quota to enable him to keep his word—and you as a patriotic citizen of Morrow county must do your duty. In fact you should feel proud to do so. Arrange your subscription to the Victory Liberty Loan today.

This Advertisement Contributed Through the Patriotic Co-operation of **BOWERS' SHOE HOSPITAL**

AUCTION SALE OF FURNITURE

E. C. Maddock will sell to the highest bidder all of Mrs. J. L. Wilkins' furniture now at the Heppner Farmers' Warehouse, on May 2nd, between the hours of 1 and 3 o'clock, on the platform of the warehouse for each.

THIS FURNITURE IS ALL FIRST CLASS

FIRST NATIONAL BANK POSTER CONTEST

The poster contest initiated by the First National Bank for the grade pupils of Morrow county schools developed a considerable amount of talent, 22 very creditable posters being submitted. Prizes aggregating \$30 were offered by the bank and a committee consisting of Mayor R. J. Vaughan, Mrs. Roy Whiteis and Oscar Borg awarded the prizes Saturday as follows:

Carrol Shurte, of Heppner, first prize, \$15; Duck Lee, of Heppner, second prize, \$10; Lena Craddock, of Eightmile, third prize, \$5.00.

The First National Bank wishes to express thanks to the pupils for their efforts in making the contest a success as well as to the committee of judges for painstaking work in awarding the prizes.

HEPPNER - IONE GAME NEXT SATURDAY

What promises to be the best ball game of the season will be played on the local diamond next Saturday afternoon between the Ione and Heppner high school teams.

The local boys are out after the pennant in the Morrow county league and they swear by the great horn spoon that it is theirs.

Local pride in the Heppner team should insure the attendance of every fan or near-fan in Heppner on Saturday afternoon.

The present standing of the three teams comprising the Morrow county high school league follows:

| | Lost | Won | Pct |
|-----------|------|-----|------|
| Heppner | 0 | 2 | 1000 |
| Lexington | 1 | 2 | 666 |
| Ione | 3 | 0 | 000 |

ANNOUNCEMENT

Dr. M. M. Johnson, veterinarian, wishes to announce that he is now ready for all business in his profession and calls will be promptly answered day or night. Office in Patterson's Drug Store. Phone 133 Residence phone 393. 51-1f.

Theodore Anderson, extensive wheat grower of Eightmile district was in town Saturday.

J. B. Sparks, movie magnate of Heppner and Condon, drove in from the Summit city Saturday afternoon to look after business interests here.

MORE REVENUE RULINGS

Organizations and individuals generally are advised by Collector of Internal Revenue, Milton A. Miller, to underscore on their calendars June 15th, the last day of the filing of returns of information, giving the names and addresses of all individuals to whom payments of salaries, wages, rents, interest, commissions, and other gains, profits and income of \$1,000, or more, were paid during the year 1918.

An extension of time from March 15th to June 15th, was granted by the Commissioner of Internal Revenue for the filing of these returns.

"All employers of labor, whether in large or small numbers are required to make these returns," said Collector Miller. "Organizations, such as corporations, companies, partnerships, etc., are required to file returns showing the salaries and wages paid to the officers and employees. A separate return for each employee whose salary for 1918 was \$1,000 or more is required. Banks, trust companies and similar institutions must make returns of information showing interest paid to or credited to the account of an individual if the amount so credited or paid was \$1,000 or more. Real estate agents are required to report the gross amounts received in rents or other income and remitted to their principals in such amounts for 1918 were \$1,000 or more. The bill provides that whenever necessary the name and address of the recipient of the income shall be furnished by the person, corporation or partnership paying them. Returns of information must be filed with the Commissioner of Internal Revenue, Sorting Division, Washington, D. C., and Collectors of Internal Revenue are not authorized to receive such returns.

Form 1099, upon which reports must be made, may be obtained however from the offices of collectors.

Returns of information must be accompanied by a letter of transmittal on form 1096 showing under oath

the aggregate amount of payments. These forms may also be obtained from collectors.

The penalty for failure to make a return on time is a fine of not more than \$1,000.



Coming Back

America is proud of them—the whole world is proud of them. They finished their part of the job with a courage and daring best described by Marshal Foch in these words to General Pershing before the battle of the Argonne:

"Your men have the devil's own punch. They will get away with all that. Go to it."

How proud of them are you?

THE AMOUNT OF THE VICTORY LIBERTY LOAN YOU SUBSCRIBE Measures your pride in them.

Morrow County Boys are coming back, too, and they played their part in the Great War just as did the boys of every county in every state in the Union. They were a part of that mighty army that was praised so highly by Marshal Foch. They were in the Argonne and at St. Mihiel and at Verdun and at every other place where brave men were needed. Don't you feel that anything we may be asked to do will be small in comparison with what those boys did? Don't you feel that it is your duty to help Morrow County make up her quota of \$221,175.00 for the Victory Liberty Loan? We should do that just to show our own boys how proud we are of them.

This Advertisement is Contributed through the Patriotic Co-operation of **Farmers' & Stockgrowers' National Bank**

Grand May Day Dance

FAIR PAVILION, HEPPNER

Saturday, May Third

Olsen's 4-Piece Orchestra, Portland Dance Tickets, \$1.50 Gentlemen Spectators 25c

COMPLETE SET OF HOUSESOLD FURNITURE

For Sale at Once. Practically All New. Priced Reasonably for Cash. See

The Farmers' Exchange

Roberts Building

Heppner