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ESCAPES BOCHE
INFERNAL TRAPBy David W. Hazen,
In Portland Telegram.

Le Theil, France, Jan. 13.—Looking as bright and fresh as a 1919 silver dollar, Lieutenant Cedric W. Clark rode into this hillside town this afternoon to see if he could get chocolate creams at the division commissary. He was one of a dozen or more officers who came here this day for a like purpose. He was one of a dozen or more officers who rode out of Le Theil this day very much disappointed.

But the fact that Lieutenant Clark was able to ride to town is something for him to be thankful for. After a month in the hospital, to be fit to join one's command in the field is really worth while. This Corvallis law student was wounded the last day of the war, and his injuries were received in a queer manner. He was in charge of the supply train of the 363rd infantry when he was hit.

It is another Audenarde story. Our boys were some distance on the other side of the Scheldt, and were ready to start the real drive for Brussels. The Hunns had destroyed all the former bridges across the rivers in that part of Belgium, and the crossings that were put up by the engineers were good but narrow. Officers watched their trains mightily close those days. Lieutenant Clark, who spent many years of his life in Canyon City (which may be called the Jacksonville of Eastern Oregon), waited by the bridge until all his wagons were over, then rode on ahead.

He had proceeded only a short distance up the muddy road in front of his command when his horse stepped on a German trap or a grenade left by the retreating Boche. The animal hit the explosive with one of its hind feet and was so badly torn that it died shortly afterwards; two pieces of steel struck the Corvallis officer in the shoulder, inflicting painful wounds. Major Karl J. Swenson had his advance dressing station somewhat beyond where the lieutenant was wounded, but the major went down with a detail of his men, picked up the wounded chap and carried him back to the temporary hospital. Major Swenson dressed the lieutenant's wounds and as soon as possible sent him back to the American hospital at Roulers.

Clark went through the fighting in the Argonne without receiving a wound. Then he was in the big Yankee drive in Flanders without a hit.

Was Wounding Old Blackstone.

Clark was a student at O. A. C. when he decided to become a lawyer. He began studying Blackstone in the law offices of McFadden & Clarke. (The lieutenant and the lawyer are not kinsmen; the soldier has no "e" on the rear of his name.)

Another Eastern Oregonian is in Le Theil, in fact, this little town is Corporal Joe Mason's time-being home. Joe is the postmaster of Ione, Morrow county. "You were postmaster?" he was asked. "Yes, sir, 'were' and still am," replied the corporal. He fought through the Argonne and Audenarde campaigns with the 347th machine gun company. Men were wounded beside him and killed in front of him.

"But I want to tell you, brother," said the Ione postmaster. "I don't want to test my luck any more. I'm perfectly willing to beat it home without gold stripes on my right arm."

No Joy in Riding Trucks.

His company was in the fighting in that evil forest from daybreak on the morning of the "kick-off" until the division, after heavy losses, was relieved. Then he went to Belgium and had a part in the last big show there. About the time the Wild Westers were sent back for a short rest after they had rescued Audenarde, some of the powers that be heard that the postmaster of Ione was machine-gunning in the divisions. Postal clerks were needed at the divisional post office, and Corporal Joe Mason was ordered to report there. He found the stamps and other details at Iseghem.

When he first joined this mail department he was put onto the traveling postal truck and saw that part of Flanders he missed while fighting. Riding on one of these almost springless trucks over Belgian roads that were just as the Boche had left them was no joke. A fellow came in from one of these rides feeling as fresh and fine as though he had gone through a threshing machine.

The divisional post office, to which thousands of letters have been sent from Oregon mothers and wives and sweethearts during the past six months, was located in Oostnieuwkerke when the "Powder river" fellows started to put the fear of Yan-

kee "pop" into the hearts of the invaders of Belgium. Oostnieuwkerke wasn't any more of a delightful place than its name indicates. It must not be mistaken for Oostroosbeke. From the first named "Oos" the post office was moved to Roulers, one of the highlights on the Flanders line, and from there to Iseghem. The mail department stayed at the former manufacturing city until the division moved across No Man's land into the Ypres sector, when the P. O. was taken to Dunkerque.

The things that interested this Morrow county soldier more than all else he has seen over here were the air battles he witnessed during the Argonne drive. A number of men near him were wounded by Boche aviators, who swooped down along the Yankee lines firing their machine guns as they flew.

"By the way, if you ever get down to La Ferte Bernard, go in and say 'Hello' to T. M. Benedict," said the corporal. "He's an Ione boy, and is with the 316th engineers."

"What does he do?" was asked. "He's a cook, and a darn good one, too," replied Mason.

T. M. Benedict will be visited.

CONSULTING ENGINEER HERE

R. E. McDonald, of the firm of Burns & McDonald, Consulting Engineers of Kansas City, was in Heppner over Friday night and held a consultation with the members of the City Council. While here Mr. McDonald went over the plans and blue prints of the Heppner Light & Water Co., and he will have his firm make up a contract and proposition to the city, covering their charges for a survey of the proposed pipe line from the mountains and an estimate of the present valuation of the Heppner water system. This will be forthcoming in due season, and should the contract be acceptable to the city the Burns & McDonald company will be given the job of making the estimates. Mr. McDonald had but a short time to stay in Heppner, and proceeded on his way on Saturday.

Neighbors of Woodcraft Install.

At a regular meeting of Maple Circle No. 259, Neighbors of Woodcraft, on Monday evening, the following officers were installed: Mrs. George Moore, Guardian Neighbor; Mrs. Tom Boyd, Past Guardian; Mrs. W. G. McCarty, Advisor; Mrs. Chas. Swindig, Magician; Mrs. George Sperry, Captain of Guards; Mrs. W. A. Richardson, Clerk; Mrs. Vawter Crawford, Banker; Mrs. J. H. Cox, Inner Sentinel; Mrs. Mal Church, Outer Sentinel; Miss Cecile Devore, Musician; Mrs. Cox, Mrs. Church and Mrs. George Stevenson, Managers. Following the installation ceremonies, the ladies enjoyed a light lunch.

Give Farewell Party.

On Tuesday evening, Feb. 13, 1919, the members of the Congregational church in Ione gave a farewell party to Mr. and Mrs. A. E. Hartwell and family, who expect to leave shortly for Kelso, Wash., where Mr. Hartwell has been located during the winter. About thirty-five people, old and young, gathered at the home of Mr. and Mrs. Laxton McMurray, where they spent the evening playing games. Later in the evening Mr. and Mrs. Hartwell were presented with a rug as a token of the esteem in which they are held by the many friends who join in wishing them happiness in their new home.

THE FEDERATED CHURCH.

Sunday School 9:45 a. m., International Lesson Title, "The Report of the Spies."

Morning Service 11:00. Sermon Theme, "Believing is Living." Christian Endeavor, 6:30 p. m. Topic, "The Best Things in C. E." Leader, Jeannette Noyes.

Evening Service, 7:30.

H. A. NOYES, Pastor.

O. A. C. On Three-Term Basis. "Semesters" are ended at the Oregon Agricultural College and the old-fashioned "terms", begun last fall, are here to stay. At least for awhile.

Both high schools and colleges in Oregon have been run on a semester or half-year basis for many years. When the federal war department virtually took over the management of the colleges to speed up the preparedness program, the colleges were put on the three-term plan. The O. A. C. faculty, having tried it out and found it to possess many advantages, have decided to continue it.

The plan provides for more intensive work for the students. It brings the first interterm vacation on the Christmas holidays, and the second in early spring. It has also adopted many leading educational institutions of Oregon and the United States.

SEVENTEEN-YEAR LOCUSTS DUE THIS SEASON

HEPPNER HIGH DEFEATS
IONE HIGH 21 TO 17

The basket ball game last Saturday night was a fast one. However the H. H. S. boys got the start of their opponents, the Ione High quintet, and never stopped to let them catch up. The final score showed 21 to 17 in our favor. The lineup of the two teams was: Ione, Lowe, C. Douglas and Schriver, Forwards; Blake and Warfield, Guards. Heppner: Aiken, C. Pattison and Crawford, Forwards; Irwin and Peterson, Guards. Cochran of Ione refereed and O'Rourke of Heppner umpired an impartial game. The gate receipts amounted to \$37.95.

A very fine entertainment was presented in the H. S. auditorium last evening. A company of four young women, known as the Ione Serenaders and sent out by the Ellison-White Lyceum Company to all the second number of their contract with H. H. S., were the entertainers. The numbers rendered were of a musical and elocutional nature. One of the main attractions of the company was the accordion quartet which this company uses as a kind of a stunt, and the stunt is surely good as anyone attending the entertainment last evening will vouch. The Serenaders were greeted by a packed house.

The H. H. S. basket ball boys will journey down to Ione Saturday evening to engage the Ione team in a return game. If we can succeed in taking this game we will hold the championship of the two teams, as we have one game to our credit already.

The students of the H. S. are helping the cause of the suffering Armenians in a small way this week by each contributing one cent for each year of their age.

THE DOLL HOUSE.

The children of the Episcopal Sunday School have prepared the playlet "The Doll House" and the same will be presented on next Monday evening at the High School Auditorium. One-half of the proceeds from this entertainment will go to Armenian relief work. A worthy cause give it your support.

CARD OF THANKS.

We wish to take this means of expressing to our friends and neighbors our united thanks for the many kind deeds shown us during our recent bereavement.

MRS. MARY McHALEY
DEMPSY BOYER.

Ready For Well Drilling.

T. B. Buffington, who has been in the well drilling game for many years past, announces that he will be prepared for work by the first of March. All those contemplating putting down wells, should consult with Mr. Buffington at Ione. t20-4t

OREGON FARM RECORDS
APPROVED BY BANKERS

Oregon Agricultural College, Corvallis, Feb. 24.—The Oregon system of farm records as prepared by the farm management demonstrator of agricultural college, R. V. Gunn, has the endorsement of the State Bankers' association, and also the approval of the federal treasury department, which will accept income tax returns based on it.

The first edition is just off the press. It has six pages for farm expenses, six for receipts, one for inventory of farm and buildings, one for inventory of feed and supplies, three for livestock inventory, one for inventory of machinery, one for summary of year's business, one for farm products used by family, one for plat of farm, one for crop acreage and yields, one for breeding table, one for gestation table, one for memoranda, and one for farm tables and measurements.

Farmers may base their income tax returns on records kept in this book.

Not only are ample forms provided in which the different accounts can be entered, but simple explanations head each page, giving directions how to enter the accounts. Household and personal expenses are not entered. Cash paid for feed, labor, equipment, repairs, supplies, rent, interest and farm insurance are entered.

The new books are distributed mostly through farm bureaus, but some bankers are assisting their patrons to get copies. Persons unable to obtain copies through organizations may get them by sending the price, 25 cents each, to the college.

Will Work Finley Ranch.

Chas. H. Lambirth, who has leased the Finley ranch in the Sand Hollow country, will move onto the place in a few days. The farm includes four sections, two of which were put in by Mr. Finley last fall, and the balance will be summer fallowed this season.—Echo News.

COOKED FOOD SALE.

The ladies of the Altar Society of St. Patrick's Church will hold a sale of cooked food on Saturday, March 1st. The viands will be on display at the windows in Humphreys Drug Co. store. Many good things to eat will be there. Keep this in mind.

Hogeland Family Leaves Echo.

A. D. Hogeland and family left Echo Tuesday to make their home near Heppner. They have disposed of their home here and will go to the old Hogeland place about 20 miles south of Heppner, where Mr. Hogeland has a number of relatives.—Echo News.

Frank A. Andrews and family have moved into the Dr. Winnard property, the residence they vacate being purchased by Alva Bennett.

New Man At Universal Garage.

Lieut. C. B. Vickers arrived this week from Seattle, and has taken a position with Messrs. H.M. & Johns, in the Universal Garage. Lieut. Vickers is an expert auto engine man. He has but recently been discharged from the army service of Uncle Sam, and for eighteen solid months he was at one of the training stations in Texas, where he had charge of the men who were learning the flying game. While engaged in this work he had a fall of about a quarter of a mile out of the clouds and was somewhat crippled up. Lieut. Vickers states that while he was crazy to get into the flying game, he got his full satisfaction and is now ready to get back on the old job again and forget all about this bird business.

S. W. Spencer, Cashier of the Farmers & Stockgrowers National Bank of Heppner, spent a couple of days in Pendleton the first of the week. He reports that Pendleton is moving along at their usual lively pace.

FIREMEN'S BALL
GREAT SUCCESS

Music for the Firemen's ball at the Fair Pavilion on Saturday evening was furnished by a six-piece orchestra from The Dales, and was of very excellent quality. The ball, the first attempt of the fire laddies since their re-organization, was a pronounced success from every standpoint. The attendance was large, something over 200 tickets being sold, and after caring for all the incidentals, there will be left something like one hundred dollars to go into the fund for equipment.

Under direction of the Farmers Exchange of the Inland Empire, the household goods belonging to Dr. Winward were disposed of at public sale on last Saturday afternoon, and as usual, Auctioneer McMenamin passed everything along at a good price.

AMY LONG McHALEY.

Amy Long was born in Missouri, December 11th, 1889, and died in Portland, Ore., February 17, 1919, being at the time of her death, thirty years, two months, and six days of age.

At the age of seven Mr. and Mrs. J. H. McHaley of Heppner, adopted Amy and it was here she grew to womanhood. Her education was received in our public and high schools, having completed the high school work with the largest class ever graduated here, except one, in June, 1908. All of the way through school Amy won scores of friends, always establishing herself as a trustworthy, respectful, reliable young lady, being held in high esteem by both her school mates and teachers.

When not yet out of her teen age she began to fail in health, which caused her parents much worry. They loved her as an only daughter and used every available means to strengthen her physical condition.

In February, 1913, after Mr. McHaley's sudden death, a change became necessary for Mrs. McHaley, so she and Amy decided to travel for a few years thinking it would benefit Amy's health, but relief seemed only temporary. Various specialists pronounced her weakened condition due to heart trouble and although not one cent was ever spared to have her cured it was all in vain. About six weeks ago she was suddenly stricken with an attack at their home here and Mrs. McHaley secured a trained nurse to assist in her care. At last seeing that she could not get stronger here they removed her to Portland, but she lived only about two weeks after reaching that city.

Amy was a constant companion to her mother, especially after her father's death. She grew more attentive daily and it is a great comfort to Mrs. McHaley to feel that she did everything money could do for her daughter. Amy's dying sentence was, "Here is mama."

She leaves one own brother and one sister both of this state, besides numerous relatives of the McHaley family, several of whom were present to attend the funeral. Besides Dempsey Boyer of Monument, there were Mr. and Mrs. Harley Fell of Prairie City, Mr. and Mrs. Cal Gibson, Mr. and Mrs. George Gibson and Mrs. Coats of Portland, Mrs. M. J. Clinger of Dufer. Also Mrs. Luther Huston of this place.

She was laid to rest in the family lot at the Heppner cemetery Thursday, February 20, 1919 amid a bower of beautiful cut flowers. F. A. Andrews of the Christian church conducted the service in a very impressive manner.

A FRIEND

Watkins territory for sale—Morrow and Gilliam Counties. Address Box 108, Heppner. t27-4t

INCOME TAX PAYMENTS NOW DUE

Returns Must Be Filed On Or Before
March 15.—Bill Provides
Heavy Penalties.

Washington, D. C. Feb. 24.—Work on the collection of \$6,000,000,000 has been begun by the Bureau of Internal Revenue. This is the estimated yield of the new revenue bill. The income tax provisions of the act reach the pocket-book of every single person in the United States whose net income for 1918 was \$1,000, or more, and of every married person whose net income was \$2,000 or more. Persons whose net income equaled or exceeded these amounts, according to their marital status, must file a return of income with the collector of internal revenue for the district in which they live on or before March 15.

Here is what will happen to them if they don't; for failure to file a return on time, a fine of not more than \$1,000 and an additional assessment of 25 per cent of the amount of tax due.

For "willfully refusing" to make a return on time, a fine not exceeding \$10,000, or not exceeding one year's imprisonment, or both.

For making a false or fraudulent return, a fine of not more than \$10,000, or imprisonment for not more than one year, or both, together with an additional assessment of 50 per cent of the amount of tax evaded.

For failure to pay the tax on time, a fine of not more than \$1,000 and an additional assessment of 5 per cent of the amount of tax unpaid, plus 1 per cent interest for each full month during which it remains unpaid.

In addition to the \$1,000 and \$2,000 personal exemptions, taxpayers are allowed an exemption of \$200 for each person dependent upon them for chief support if such person is under eighteen years of age; and incapable of self-support. Under the 1917 act, this exemption was allowed only for each dependent "child." The head of a family—one who supports one or more persons closely connected with him by blood relationship, relationship by marriage, or by adoption—is entitled to all exemptions allowed a married person.

The normal rate of tax under the new act is 6 per cent of the first \$4,000 of net income above the exemptions, and 12 per cent of the net income in excess of \$4,000. Incomes in excess of \$5,000 are subject also to a surtax ranging from 1 per cent of the amount of the net income between \$5,000 and \$6,000 to 65 per cent of the net income above \$1,000,000.

Payment of the tax may be made in full at the time of filing return or in four installments, on or before March 15, on or before June 15, on or before September 15, and on or before December 15.

Revenue officers will visit every county in the United States to aid taxpayers in making out their returns. The date of their arrival and the location of their offices may be ascertained by inquiring at offices of collectors or internal revenue, post-offices and banks. Failure to see these officers, however, does not relieve the taxpayer of his obligation to file his return and pay his tax within the time specified by law. In this case taxpayers must seek the Government, not the Government the taxpayer.

In connection with the above, which was received direct from Washington, we have the following from Collector Miller at Portland: Income Tax Officer Williams will be stationed at the Heppner Court House, at Heppner, Oregon, from and including March 3rd, to and including March 8th, 1919.

Where forms have been sent out, the parties receiving the same should produce the forms to the officer as a reference number is assigned, essential to the return of such party.

The Treasury Department has extended the time for filing Income Tax Returns to March 15th, 1919, and anyone not thoroughly familiar with the provisions of the Income Tax Law and their obligations thereunder, should make inquiry of the above mentioned officer or write this office direct, as this will be the last opportunity to do so in connection with the filing of returns of income for the year 1918 prior to the due date of filing.

As soon as possible after March 15th an extensive "drive" will be made taking in the entire state, and heavy penalties will attach where persons liable to tax have failed to disclose their liability and make return on or before March 15th, 1919.

Very Respectfully,
MILTON A. MILLER,
Collector.