

No Extension of Time

Granted Says Collector

Milton A. Miller

Complete returns of individuals, partnerships, fiduciaries and corporations must be in the hands of Milton A. Miller, Collector of Internal Revenue, Portland, Oregon, on or before March 15th, 1929.

This also applies to the information returns. In addition to the income tax statements required by law, all individuals, partnerships, fiduciaries and corporations having made payments during the year of \$1,000 or over to any one person (which includes salaries, wages, fees, commissions, rent, interest, premiums and annuities) must file information returns on Form 1099, accompanying said Form with letter of transmission on Form 1096. These information returns must be forwarded directly to Commissioner of Internal Revenue, Sorting Division, Washington, D. C.

Last year if having good and sufficient reason it was found impossible to complete a return by March 15th, corporations, individuals and partnerships were permitted to file on or before March 15th, a tentative return and were given an extension of 45 days in which to file a complete return. Conditions which justified such extensions do not exist this year.

Where additional time is actually required because of illness or absence, an extension of time not to exceed 30 days may be granted upon written application therefor made before the return is due. This, however, only applies to specific cases of illness or absence.

Where a fiscal year has been established in the Collector's office the date of filing income tax returns is the fifteenth day of the third month from the close of the accounting period, but this does not apply to the information returns referred to which must be filed as above.

First Wool Is Delivered.

The first load of wool of the 1929 clip has arrived in Condon for shipment, having been brought in from Rock Creek Wednesday by E. C. Buttemiller, who has finished shearing his band of yearling wethers.

There has been considerable activity in the sheep business during the past week; a number of sales having been made. Indications all point to a big demand for sheep.

O. B. Robertson sold 550 fine wool wether lambs to Archie Mackenzie at \$10, without any cut.

John Welsh sold a band of fine wool mixed lambs to W. C. Brown for \$12, spot delivery, no cut.

Leland Steiner disposed of a band of fine wool mixed lambs, W. W. Stabner, a Montana buyer, paying \$12.00 for March 15th delivery. Mr. Stabner came here from Heppner, where he bought some sheep and went from here to Shaniko in search of more.

W. L. Gage, of Mitchell, sold a band of mixed lambs to Pat McIntyre for \$11.50.

for \$11.50.—Condon Globe-Times.

WHAT DO YOU THINK OF AMERICA?

America stands before the world as a great concrete fact. The war has cast a flood of light upon it. America was not discovered in 1492; it was discovered in 1917 and 1918, by the rest of the world and also by ourselves.

America went to war for an ideal. It sent two million men across the sea and was preparing to send two million more, with other millions still in reserve. It raised billions for war purposes with an ease that amazed the world and scarcely touched its resources. It gave hundreds of millions for war beneficence. It organized its industrial facilities into a single machine of incredible powers. It revealed a spiritual capacity for sympathy, self-sacrifice and exalted loyalty of which we ourselves had never dreamed. The war came to an abrupt end when America had only begun to exert its giant strength, while almost unlimited resources were still in reserve. This was the nation which we saw in the light of a dazzling transfiguration only a few short months ago.

Let us not forget the vision, for already it is becoming apparent that this land of ours is infested with swarms of enemies to every ideal for which America stands. Impudently presuming upon the good-natured tolerance which has been so characteristically American, these vicious agitators have gone to almost unbelievable lengths in their attempts to tear down and to disintegrate. Most amazing of all, they have received the encouragement of various so-called "intellectuals" who have sought to obscure with a haze of theory and doctrine the stark question of good and evil.

Fellow Americans, let us see these things clearly and simply. Let us make no mistake about the meaning of the present disorder. It is not aimed at the correction of our defects; its fundamental purpose is destruction—destruction of our civilization, destruction of our nation and destruction of our ideals.

Two years ago we thought that America was good enough to sacrifice for, to fight for and, if need be, to die for. Do we still think so? Let the line be drawn clearly and sharply and let us take our stand with all the earnestness, alertness and determination that we possess. Let us show by our actions what we really think of America.

FOR SALE—REASONABLE—Six cup range, Irving piano, round dining table, six dining chairs, kitchen cabinet, combination dresser and dressing table, bedstead and springs. 21. CLAUDE KEITHLEY, Eight Mile, Ore.

FARMERS AND THE INCOME TAX.

Payment of excess income tax, which cost Oregon farmers many thousands of dollars additional expense last year, can be avoided by substituting the income on the inventory basis instead of on the cash receipts and disbursements basis as made out at tax time last year, says D. A. Gunn, of the state college farm management division. Federal income tax officers for Oregon are supporting the college extension service in giving instructions and fair treatment to the farmers.

"The inventory plan as now approved by the federal treasury department provides that the farmer may use the 'farm value of livestock and grain,'" says Gunn. "Use of this plan does not mean that a farmer has got to know the exact cost of producing a bushel of grain or raising a steer, but it does mean that he must keep records and accounts, a practice he should follow anyhow."

Reporting on the inventory basis insures against doubling up two years income into one, Gunn points out. The first year but little net income is reported, the second year an abnormally large one. As the income tax and the surtax are both graduated the taxes are much higher when paid on \$10,000 every other year than when paid on \$5,000 every year. The farmer paying on the cash basis pays more tax, often 50 to 100 per cent, than he would if he included his inventory values each year.

"Our department cooperating with county agents, will be glad to assist farmers in getting their farm accounts and income tax reports on a business like basis," announced Mr. Gunn. "Some confusion may result in substituting the inventory plan, but with care and the help of the field agent of the internal revenue office a satisfactory adjustment can be made."

Irrigation Contract to be Considered.

The people in the irrigation district in the north part of the county are passing this week on an important matter in connection with their irrigation district in regard to a contract with the Federal Government. The secretary, Mr. Camp, has been discussing the matter at the meetings of the Farm Bureau at both Boardman and Irrigon, and there seems to be no doubt but what the plans proposed by the Irrigation District Board will be approved by the settlers, this speaks well for the general harmony on the project as we know of several irrigation districts which are not so harmonious.

Pine City Organizes Farm Bureau.

February 25, the people of Pine City met with the County Agent to consider the question of good roads and the problem of the water rights on Butter creek. An enthusiastic meeting was held and after some discussion it was decided that these and other questions of interest to the community could be better handled by a definite organization, so a Farm Bureau was organized and the following committeemen appointed: Chairman, E. P. Jarmon, secretary, Ralph Corrigan, road committeeman C. H. Bartholomew, cooperative marketing Ed. Neill, labor committeeman W. W. Howard, wheat varieties Earnest Boylan, live stock improvement Tom Boylan, rodent control A. E. Wattenberger, water rights and alfalfa Roy Neill. Some of the committeemen are already at work.

Important Road Meeting to be Held By Farm Bureau

The Morrow County Farm Bureau Road Committee has not been idle and they have gradually worked out a plan during the winter which looks towards building a road through the grain section north of Lexington, as far east as Butter creek and reaching into the irrigated land, between Irrigon and Boardman. With this in view an important meeting will be held in Alpine, on the 11th day of March, to which every interested party is invited to attend. Representative men and interested farmers from Irrigon, Boardman, Wells Spring, Lexington, Alpine and Pine City are urged to be present. The Alpine schoolhouse at 2 o'clock, on March 11. Be sure and be there.

Harrowing Spring Wheat

Shall we harrow the spring wheat this year? That is a question that is asked the County Agent a great many times every week. We admit that we haven't been here long enough to know it quite all yet in Morrow county, but judging from experience of most farmers we say be careful about it. We doubt if it will give you any results. We would like to remind you again that in Sherman county it has not been proven beneficial and the farmers there have quit harrowing spring grain, unless they have weeds to kill. We know that

there are some tendencies towards crusting of the ground this year, but we do not feel that the harrow is going to relieve the crust enough to justify the expense of the operation over most of the county. In Sherman county it is given a uniform decrease yield of 2 bushels per acre each year. If you must harrow save a little piece to test it out.

How to Reach the County Agent

We have been some busy lately and it looks like this might continue for some time. We now have an assistant in the office for most of the day

Transfer and General Hauling

We do a transfer and general hauling business of all kinds.

Let us figure with you on that next job. We will **GUARANTEE SATISFACTION.**

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Paid for all kinds of Grain and Feed.

I will sell you Corn, Hay and Barley in car load lots at prices that are reasonable.

I will be in the market for wool this Spring. If you want to consign your wool, why not send it to the real wool market of the United States—BOSTON.

I am ready to advance you as much if not more than you can get elsewhere.

I Represent an Old Reliable Firm.

COME AND SEE ME

W. W. S M E A D

WRIGLEYS

and any inquiry left with her will be answered. If you write a letter we will always try to answer promptly, this is a sure way. We try to be in the office on Saturday but sometimes are not able to do so.

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No wise seed buyer will think of purchasing his requirements without first consulting this book. It tells positively of the "BEST SEEDS FOR THE WEST." Brimful of authentic information and containing over 200 photo engravings showing actual results from Lilly's Seeds. It is acknowledged to be the LEADING WESTERN SEED CATALOG.

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Butterfat which goes into the production of **WILLOW BRAND** Butter comes from the dairy herds of the uplands and creek farms of Morrow County.

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W. CLAUDE COX, Manager

Gilliam & Bisbee

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new store, where they are prepared to serve their many patrons.

Our Service will be much better than it was in the old building; and it will be a pleasure to show you what we have.

In order to straighten up our stock we are offering some exceedingly low values on some lines at much less than they can be replaced for today.

We extend a cordial invitation to everybody to come in and see us. We will not ask you to buy anything, but will take great pleasure in showing you through the store and what we have to offer our customers.

GILLIAM & BISBEE

A Genuine TRACK-LAYING Tractor

I HAVE secured the agency for the **Trundaar Tractor**, a genuine track-laying tractor, now running every day near Lexington. Come and see what it is doing. Pulls four 14-inch plows 10 inches deep or five in light work, or two Walla Walla discs. **CAN MAKE IMMEDIATE DELIVERY OF A LIMITED NUMBER.**

Specifications for the TRUNDAAR TRACTOR

ENGINE: Bore and stroke 4 1/2 in. x 6 1/2 in.
ENGINE: Special Buckeye four-cylinder tractor type.
TRACTOR RATING: 20 horsepower on the drawbar, 35 horsepower on the belt.
Governor: Patented type, enclosed.
TREAD: Endless belt type. No lubrication. 2,160 sq. in. ground area. Front wheels 27 in. diameter. Rear wheels, 36 in. diameter. Width of tread, 15

in. Length on ground, 72 in. Turning radius within 12 ft. circle.
STEERING: Multiple disc drive clutches running in oil. One for each tread.
LUBRICATION: Constant level splash. Force pump.
TRANSMISSION: Spur gear type. 5 1/2 inch face on driving gear. Designed for 20 per cent margin of safety.
IGNITION: Bosch high-tension magneto with impulse starter.
FUEL TANK: 30 gallons capacity. Sys-

tem for low grade fuel.
COOLING: Force feed pump and fan.
ENGINE PROTECTION: Double three-point suspension of power plant and tread units.
BRAKES: Expanding type. 24 inches in diameter. Lined with Thermoid Hydraulic Compressed Brake Lining.
PULLEY: 10 inch diameter, 8 inch face. Belt can be attached from front or rear.
AIR CLARIFIER: Air intake of carburetor protected against dust.

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