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Albert Ekstrom

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Investigate our "DAY NITE" headlight lens, where dimming is not necessary. Leave your brights on and still comply with every city and state law. A demonstration will be given in the near future.

Watch for Announcement.

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There is really no comparison between the ease and thoroughness with which an Electric Cleaner removed dirt and the difficulty of sweeping.
True, one CAN clean rugs and carpets without an electric cleaner. A broom or carpet sweeper will brush up SOME of the dirt; and if you like the exercise and have plenty of time and strength a broom and a carpet beater will do the work after a fashion.
In the same way one can wash without soap. Water alone will remove some dirt if applied with enough "elbow grease."
But people use soap because it cleans more easily and better than water alone.
For the same reason people use Electric Cleaners because they clean more easily and far better than other methods.

**ELECTRIC STORE
ELECTRIC BUILDING**

"Buy Your Electric Goods at an Electric Store."

Notice of Appointment of Administrators and Notice to Creditors.

In the Circuit Court of the State of Oregon, for the County of Multnomah, In Probate.

No. 17681.

In the Matter of the Estate of Charity M. Smith, Deceased.

Notice is hereby given that the undersigned has been appointed administrator of the estate of Charity M. Smith, deceased, by the Circuit Court of the State of Oregon, for Multnomah County, and has qualified. All persons having claims against said estate are hereby notified to present the same duly verified

as by law required to the undersigned at the office of McGuirk & Schneider, First State Bank Building, Gresham, Oregon, or at 609-15 Fenton Building, Portland, Oregon, within six months from the date hereof.

ARZA SMITH, Administrator.
McGUIRK & SCHNEIDER,
Attorneys.

Date of first publication, Jan. 27, '20.
Date of last publication, Feb. 24, '20

Those old hens may be valuable as "keepsakes," but the young and vigorous ones will produce the most eggs.

**YOUNG PEOPLE'S SOCIETY
HONOR PASTOR AND WIFE**

The young people of the Swedish Mission church at Powell Valley gathered at the home of their pastor, Rev. Wm. Hawkinson and wife and gave them a surprise party Saturday evening.

As the regular meeting of the young people's society is held on Saturday evening, it was planned to arrive just before Rev. and Mrs. Hawkinson left for church. So well was the plan carried out that the crowd arrived just as they were ready to blow out the lights.

A beautiful framed picture of Mt. Hood was presented to Rev. and Mrs. Hawkinson as an expression of the regard in which they are held.

A very delightful evening was spent in games and contests. An old fashioned spelling bee was conducted by Roy Johnson. Miss Tekla Shulm was the winner and was awarded the prize. There were about 40 or 50 persons present. Refreshments were served by the young people at the close of the evening.

Rev. and Mrs. Hawkinson, who have been here two years, have accepted a call to serve a church at Brantford, Kansas, and will leave for their new home about March 1st. During their pastorate in Powell Valley and at Damascus they have made many friends who regret to see them leave. Many good wishes for their future success will go with them to their new home.

Club Workers to Have Trip.

Plans are being made for the entertainment of the boys and girls who will attend the next junior summer school at the college as a result of winning out in their respective projects in boys' and girls' club work at the state fair last fall. These trips are made possible through the donations of Portland business men.

Those who will attend next June are Averet Hickox and Katherine Boswell of Malheur county, Noah Richards and Pauline Gienger of Tillamook; James Grubbs, Grant McMillan, Albert Zenger, Lillie Nelson, Etta Anderson, Amy Gustafson, and Lillie Bilberg of Multnomah (outside of Portland); Elizabeth Watson, Ruth Melindy, and Margaret Melindy of Portland; Vernie Jarl, Edward Nelson, Lillie Flala, Thelma Simms, and Lois Pagenhoff of Clackamas, Bessie Bloom, Charles Russell, and Emaline Bloom of Marion; Morris Black of Douglas, Burt Smith of Columbia, Frances Johnson of Wasco, and Robert Goetz of Coos.

The stones cast by rivalry have furnished building material for countless ages.

Notice of Appointment of Administrator, and Notice to Creditors.

In the Circuit Court of the State of Oregon, for the County of Multnomah, In Probate. No. 17714.

In the matter of the estate of Hester A. Lawrence, Deceased.

Notice is hereby given that the undersigned has been appointed Administrator of the estate of Hester A. Lawrence, deceased, by the Circuit Court of the State of Oregon for Multnomah County, and has qualified. All persons having claims against said estate are hereby notified to present the same duly verified as by law required to the undersigned at the office of McGuirk & Schneider, First State Bank Bldg., Gresham, Oregon, or at 609-15 Fenton Bldg., Portland, Oregon, within six months from the date hereof.

J. W. LAWRENCE,
Administrator.

McGUIRK & SCHNEIDER,
Attorneys.
Dated and first published, Jan. 13th, 1920.
Date of last publication, Feb. 10th, 1920.

POWELL VALLEY

Guests at the home of P. A. Johnson Friday evening were Fanny and Cecil Bozarth.

The regular meeting of the Parent-Teacher association will not be held this week owing to the fact that all necessary business was transacted at the meeting held two weeks ago. The next meeting will be held February 27.

Mrs. Bert Olson called on Mrs. Emil Lind last Wednesday afternoon.

Rev. J. Truedson spent the weekend at Grays Harbor, Washington, where he attended the dedication of a church on a charge where he was pastor for five years.

Mrs. Ed. Sell called on Mrs. Homer Williams last Wednesday.

Miss Mabel Staffenson is visiting her sister, Mrs. A. Anderson, in Spokane. Mrs. Anderson spent several days last week with her parents, Mr. and Mrs. S. M. Staffenson. Miss Staffenson returned with her.

A number of Powell Valley high school students attended a party at Union High last Friday evening. The Orientals of Orient entertained in honor of the Lillies of the Valley (Powell Valley). A jolly evening was spent by all who attended.

Edwin Anderson visited over the weekend at Gervais, Oregon. He reported storm conditions as bad in the valley. In some places south of Portland the water was over the car tracks.

Miss Myrtle Anderson visited at the Emil Lind home Sunday.

A number of the young people gave a birthday party on Willie Curlistedt one evening last week.

PLEASANT HOME

Rev. and Mrs. L. W. Chandler, of Forest Grove, are visiting at the home of Mr. and Mrs. Martin Lennartz. Rev. and Mrs. Chandler are recently from Chattanooga, Tenn. Mr. and Mrs. Chas. Andrews, of Portland, visited at the homes of Edsol and W. E. Markell.

Mrs. Myrtle LaDue, of North Dakota, is visiting her sister, Mrs. Edsol Markell.

Mrs. Idell Whilon presented a beautiful frame to the Sunshine club last Sunday, to frame their class certificate. This certificate was presented to the class by Rev. M. B. Parunagan recently in recognition of the fact that they are an organized class. The girls are delighted with Mrs. Whilon's gift.

Mr. and Mrs. H. L. Shaw and family are preparing to move to their new home at Dover which they purchased last week.

Mrs. D. T. Williams visited in Portland over the week-end.

FAIRVIEW

J. H. Peterson has purchased the property belonging to J. Whitney, and will move his family there in the near future.

Mrs. E. Green, who has been quite ill, is reported much better.

Mrs. Geo. Frakes of Scappoose, Oregon, spent the past week with her sister, Mrs. J. W. Moller, and family.

Work on the new M. E. church is progressing rapidly.

Concert is the open switch on the railroad of success, and that's where many are sidetracked.

**INSTRUCTIONS GIVEN
ON INCOME TAX RETURNS**

Women and the Income Tax.

Women who had incomes during 1919 are reminded by Collector of Internal Revenue Milton A. Miller that they are subject to all of the provisions of the Federal Income Tax. Many thousands of women file returns and pay taxes regularly, and there are new names added to this list each year. The high wages and salaries received by women last year will perhaps double the number of those who are required to file returns.

A public school teacher, or other city, town, county and state employee, is not taxed on her salary or wages, but must file a return if her taxable income from other sources was sufficient to come within the law's demands.

An unmarried woman, widow, or married woman who is living apart from her husband, must file an income tax return if her net income for 1919 was \$1000 or more.



SAY I put 2¢ in the CHRISTMAS BANKING CLUB
Next Xmas I will have **\$25.50**

OUR "CHRISTMAS BANKING CLUB" IS FOR BOYS AND GIRLS, MEN AND WOMEN, ALSO FOR LITTLE TOTS. THERE ARE NO DUES. YOU GET BACK EVERY CENT YOU PUT IN. START YOUR CHILDREN AND JOIN YOURSELF. YOU CAN START WITH 1 CENT, 2 CENTS, 5 CENTS OR 10 CENTS AND INCREASE THE SAME AMOUNT EACH WEEK.

10-CENT CLUB PAYS	\$127.50
5-CENT CLUB PAYS	63.75
2-CENT CLUB PAYS	25.50
1-CENT CLUB PAYS	12.75

YOU CAN MAKE THE LARGEST PAYMENT FIRST AND DECREASE EACH WEEK. YOU CAN DEPOSIT 50 CENTS, \$1.00, OR \$5.00 EACH WEEK AND IN 50 WEEKS, HAVE \$25.00, \$50.00 OR \$250.00. COME IN AND ASK ABOUT IT. YOU WILL RECEIVE 4 PER CENT INTEREST.

BANK OF GRESHAM

Gresham, Oregon

She is entitled to an exemption of \$1000. If she is the head of a family, as defined in the Income Tax Regulations, she may claim \$1000 additional exemption. Also, she may claim further exemption of \$200 for each person for whom she is the chief support, if the dependent is under 18 or is mentally or physically defective.

A married woman who has an income from a separate source than her husband is entitled to file a separate return with respect to that income. Ordinarily a husband and wife file one joint return, including the income of both; but if the husband does not include his wife's income, the wife is required to file her own return. Separate returns of husband and wife are required if either had a net income exceeding \$5000.

A married woman who lives with her husband is not allowed a prescribed exemption. She and her husband have \$2000 plus \$200 for each dependent; and this exemption may be taken by either or divided in any manner desired.

A woman who was widowed during 1919 has an exemption for the full year on the basis of her status as of December 31.

A wife whose husband is in a sanatorium or temporarily working in another city, and is separated from him only through necessity, should not consider her status as "living apart" from her husband. But if there is voluntary, continuous separation, whether or not granted by court decree, each must take the status of a single person with respect to Income Tax.

Head of a Family.

Unmarried men and women who are bread-winners for others are granted special exemptions on their earnings before figuring the Income Tax now being collected. Although a return must be filed by every unmarried person, and by every married person living apart from wife (or husband) who had a net income of \$1000 or more during 1919, recognition is made in the law of the home burdens carried, and relief from excessive taxation is especially provided.

In addition to the ordinary personal exemption of \$1000, an addi-

tional exemption of \$1000 is granted to "heads of families"; and there is also provided an exemption of \$200 for each dependent under 18 years of age or who is mentally or physically defective. The \$200 for each dependent may be claimed by any taxpayer who is the chief support of such dependent. This is not confined to dependents who are members of the family or relatives. It does not include others who are earning their living, and it does not apply to the wife or husband of the married taxpayer, even though such person may have become a total burden.

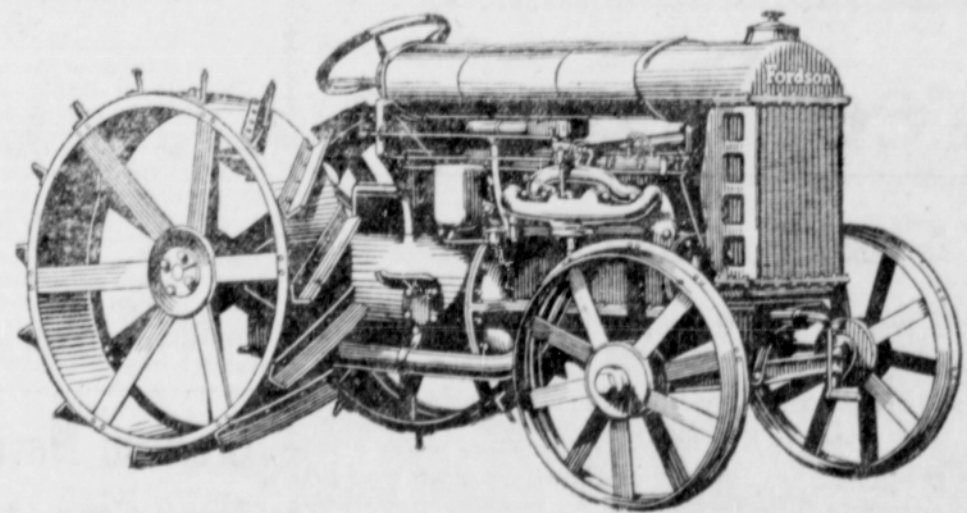
The person who claims exemption as "head of a family" must qualify for it. Two single persons who divide between them, more or less equally, the financial and other responsibilities of a household cannot claim that either one is the head of the family. But if a single person actually assumes the total responsibilities of the household and is aided by having one of his brothers or sisters support himself and contributing an amount that could not practically be considered more than his board, such trivial assistance must not be allowed to interfere with his clear claim for exemption.



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