

# THIS IS FARMERS' WEEK

And we want to emphasize the fact with some special prices.

For this week we are going to sell

- \$125 Fairday Electric Washer for . . \$100.00
- \$35 Maytag hand or belt Power Washer, \$30.00
- \$35 Marswells Water Motor Washer for \$30.00
- \$25 Mazda Vacuum Washer for . . \$17.00

Double Trading Stamps on Aluminumware this week

## L. L. Kidder Hdw. Co.

Largest and Oldest Exclusive Hardware and Paint Store in Multnomah County, (Outside of Portland)

### NEW INCOME TAX RULES GOVERN THIS YEAR

Taxpayers who filed income tax returns last year need not write for blanks for making their returns this year. The necessary blanks for making 1921 returns will be mailed by C. G. Huntley, Collector of Internal Revenue, to every person who filed last year, as soon as these blanks are received from Washington, probably every individual who had a net income of \$1,000 or more during 1921, if single, or if married and not living with husband or wife, must file an income tax return with Clyde G. Huntley, Collector of Internal

Revenue, not later than March 15, 1922. Don't forget that if you are unmarried and had a net income of \$1,000 or more during the year 1921 you are required to file an income tax return in the office of Clyde G. Huntley, Collector of Internal Revenue, not later than March 5, 1922. Failure to do so makes the delinquent taxpayer liable to heavy penalties. This also applies to single persons claiming exemption as head of a family. Although the new income tax law increases from \$2,000 to \$2,500 the exemption of a married person whose net income for 1921 aggregated \$2,000 and did not exceed \$5,000, every married person must file an income tax return if his net income was only \$2,000. If the net income of a married person last year was in excess of \$5,000, he is allowed an exemption of only \$2,000. March 15, 1922 is the last day for filing these returns. The law provides heavy penalties for those who fail to file by that time. Every head of a family who had a net income of \$1,000, or more, during 1921 must file a return in the office of Clyde G. Huntley, Collector of Internal Revenue, although he is entitled to the same exemption of \$2,500 allowed married persons, providing his net income does not exceed \$5,000. The head of a family under the law is defined as a person who supports in one household one or more relatives by blood, marriage or adoption. A new feature of the income tax law requires that every person who had a gross income of \$5,000, or more, for 1921, must file a return, regardless of whether or not that sum yielded him a cent of profit. To illustrate: A received from his business and other sources \$5,000 during the year 1921, but his deductible expenses for the year aggregated \$4,500. His net income being less than \$1,000, A would not have to pay an income tax. However, he is required under the law to file an income tax return if his gross income was \$5,000, or more, regardless of whether or not he realizes any profit. These returns must be filed in the office of Clyde G. Huntley, Collector of Internal Revenue not later than March 15, 1922. The new income tax law allows the following exemptions: single person or married person not living with husband or wife, \$1,000; head of a family, or married person living with husband or wife, \$2,500, unless the net income is in excess of \$5,000, in which case the exemption is only \$2,000; for each dependent under the age of 18, \$400. Head of a family under the law is defined as "a person who supports in one household one or more relatives by blood, marriage, or adoption." The 1921 income tax law requires that a single person claiming exemptions as the head of a family must file a return if his net income is \$1,000, or more, notwithstanding the fact that as head of a family he is entitled to an exemption of \$2,500, as well as \$400 for each dependent under 18 years of age. Income tax returns must be filed not later than March 15, 1922. Every married person, living with husband or wife, in order to claim the exemption of \$2,500 and \$400 for each dependent minor allowed in the 1921 income tax law, must make a return although his actual net income for 1921 may have been only \$2,000, according to Clyde G. Huntley, Collector of Internal Revenue. These returns must be filed not later than March 15, 1922, or the delinquent taxpayer will be liable to heavy penalties provided in the law for failure to do so. "Don't forget to distinguish between net and gross income in making out 1921 income tax returns," advises Clyde G. Huntley, Collector of Internal Revenue. "Every taxpayer who had a net income of \$2,000 or a gross income of \$5,000, regardless of the net income, must file a return. This is very important and the taxpayer must govern himself accordingly or he will be liable to heavy penalties. These returns must be filed not later than March 15, 1922." The Bank of Gresham pays 5 per cent interest on time deposits.—Ad.

## Hurrah! Hurrah!

FOR THE FARMER

During the week a Reduction on Every Article

Welcome to our city and to our banquet on Saturday

J. E. METZGER.

Brunswick Phonographs and Records

### CHOICE MEATS

Homemade Hams, Bacon, Sausage, Lard  
Full line of Cold Lunch Meats

## SANITARY MARKET

Main St., Gresham GEO. DIETL, Prop. Phone 1711

### Drink More Milk!

Its the Healthiest Food you can get.

Feed prices have come down to normal. Milk prices have come down too.

Commencing February 1  
One quart, 10c. One pint, 5c.  
Please return bottles daily.

GRESHAM DAIRY  
Phone 2444 E. BAUMANN, Prop.



## The H. & A. Aluminum Steam Pressure Cooker

Time Saving  
Fuel Saving  
Everlasting

Makes Cooking an Everlasting Pleasure

## A. W. Metzger & Co.

Phone 1451 QUALITY AND SERVICE Phone 1451

### GRESHAM LOCALS

Mrs. K. A. Miller has been called to Portland by the serious illness of her mother, Mrs. C. E. Cline.

Orville Zimmerman went to Seattle last Wednesday afternoon, returning Sunday, to attend the installation of Washington Beta Chapter of Sigma Phi Epsilon, national social fraternity. He is a charter member of Gamma Sigma the organization receiving the charter at the University of Washington. The new national was hearty welcomed on the campus.

All are glad to assist any cause that benefits the public school and the opportunity will be given Thursday night, January 19. James Walter Hoggard and wife, both blind entertainers, will give a full evening of musical and literary numbers that will entertain and instruct young and old. The school will share in the receipts.

Etsell Jones and wife left yesterday for Bremerton, Washington, after spending three weeks with his father, Frank Jones, and sister, Mrs. Floyd Mack. Mr. Jones is in the naval construction department of the government.

Mrs. D. P. Milliken entertained Wednesday afternoon at a luncheon in honor of Mrs. Al. Campion of Portland, an old time friend of Lincoln, Nebraska. Those present were, Mrs. Al. Campion, Mrs. Sam Smith, recently from McAllen, Texas; Mrs. C. E. Kellum and Mrs. R. J. Hunt of Gresham, and Mrs. Maud Rightmore of Spokane, Washington.

Mr. and Mrs. H. E. Bramhall and daughters Florence and Edna, and F. H. Hoecker spent Sunday at the home of Mr. and Mrs. C. E. Jackson.

Mrs. W. L. Gorsage who has been in a Portland hospital and at the home of her sister in Portland for the past two weeks has returned to her home much improved in health.

A Valentine dance will be given at the Masonic hall on the evening of February 11 by the 1921 officers of Gresham Chapter of Order of Eastern Star.

The Gresham Parent-Teacher association is planning for a big get-together meeting in the auditorium of the grade school building on Wednesday evening of this week at 8 o'clock. A good program will be offered, refreshments and a social hour enjoyed. All who are interested in the welfare of the school are invited to attend.

Chas. Kellum has gone to Spokane on a business trip.

Both Mrs. Alta Gentry and Miss Evelyn Metzger of the Outlook force who have been absent for the past two weeks on account of illness, have returned to their work.

Jim Hayden of Portland and his daughter, Mrs. Emma Olden of Ione, Oregon, visited on Friday with Mr. and Mrs. C. A. Carothers.

The services at the Methodist Episcopal church last Sunday were of an unusual character and the church was well filled at both morning and evening service, in spite of the inclement weather.

Mr. and Mrs. John Bacon have moved to their new home on Wallula Heights.

Paul Stone has moved his family into the Lindsey cottage on Third street. The house Stones vacated will be occupied by Mr. and Mrs. Ray Metzger, who arrived here about two weeks ago from Grand Forks, North Dakota, and who may make their home here permanently.

Mrs. P. A. Gould, who has been ill for the past week or two, is improving.

Mr. and Mrs. John Ide, living west of Gresham, are rejoicing in the arrival of a little stranger on last Saturday, January 14. The three little boys now have a sister, whom they will call Geneva Evelyn.

Regular prayer meetings of Bethel Baptist church are held on Wednesday evenings. At Pleasant Home Baptist church the midweek meeting is on Thursday evening.

### Gresham Theater Wednesday, Jan. 18 15 FREE GIFTS 15 Distributed at 8:15

J. P. McGOWAN in  
"The Ruse of the Rattler"  
A Western Story of the Better Kind

### PUBLIC DANCE

Fairview Hall  
Every Saturday Night.  
Good Floor, Good Music, 4-piece orchestra.  
Gents 75c; Ladies Free

Regular meeting of Gresham Lodge No. 125, I.O.O.F., in the Odd Fellows hall, every Thursday evening. Visitors welcome.  
MELVIN I. SUNDAY, N. G.  
JACKSON JONES, Secretary.

### UNIQUE ESSAY CONTEST BY FIRST STATE BANK

The First State Bank has started an essay contest which will cause all the high school students and pupils of the seventh and eighth grades to sit up and take notice, in fact to stand right up and get busy.

For several weeks there have been on display in the window of the bank elegant traveling bags, warm looking Indian blankets and attractive dictionaries and many have wondered what the bank intended to do with these choice articles. It now appears they are the prizes to be given away in the essay contest.

The subject on which the students are to write is this: "What Lincoln's Gettysburg address has meant to the world."

The territory covered is all of Multnomah county east of Portland and all of Clackamas county outside of Oregon City.

There are four classes as follows:  
Class 1—Any junior or senior student of any high school in territory outlined above.

Class 2—Any freshman or sophomore student of any high school in territory outlined above.

Class 3—Any eighth grade student in territory outlined above.

Class 4—Any seventh grade student in territory outlined above.

Class 1—Essays are to be not less than 750 nor more than 1000 words.  
Class 2—Essays are to be not less than 500 nor more than 750 words.  
Class 3 and 4—Essays not less than 300 nor more than 600 words.

There are various requirements as to paper, writing, etc., which can be obtained from the bank together with the limitation as to time.

The value of the prizes is given as \$140.

In each class there will be a first, second and third choice, in each case of three articles.

Mr. Myers has a unique plan of selecting judges which will be of interest in itself. He has nominated six for the high schools and nine for the

grade schools from which the schools entering the contest are to make the selections by vote.

He says: "Judges will be elected by a vote of the schools entering the contest. Each teacher will have one vote, he or she being instructed by the contestants in his or her charge who to vote for. These votes must reach First State Bank not later than February 25, 1922."

"The three persons receiving the highest number of votes shall act as judges of the contest, and their decision shall be final."

"The place and time of meeting of judges shall be determined by themselves."

The persons nominated are as follows:

High School—Rev. A. S. Hisey, Gresham, Oregon; Geo. W. Stapleton, Gresham, Oregon; O. J. Tollefson, Troutdale, Oregon; W. R. Knight, Corbett, Oregon; Mrs. J. M. C. Miller, Sandy, Oregon; Mrs. R. E. Esson, Sandy, Oregon.

Public Schools—Rev. Earl B. Cotton, Gresham, Oregon; Geo. W. Stapleton, Gresham, Oregon; Mrs. W. F. Robinson, Gresham, Oregon; O. J. Tollefson, Troutdale, Oregon; Mrs. L. A. Harlow, Troutdale, Oregon; Mrs. Edith Butler, Corbett, Oregon; Wm. Moradn, Boring, Oregon; Mrs. Walter Metzger, Boring, Oregon; Miss Gertrude Melnig, Sandy, Oregon.

The judging will be on the following points: First, content; second, arrangement; third, paragraphing; fourth, legibility, and fifth, neatness.

### Dancing.

Dancing at Cedarview Park, Lineman Junction each Sunday evening commencing at 8 o'clock during the month of January. Admission, gentlemen 75c, ladies free, Hune's Agnes peppy 7-piece orchestra. Devereaux & Randle.—Adv. tf

### To Trade.

Near Metzger's store, 3 1/2 lots, 7-room, plastered, modern house, fruit and barn, for 10 acres improved or unimproved. B. W. Thorne, Realtor, at Bank of Gresham.

### JUST RECEIVED!

## A SHIPMENT OF ARMY GOODS

Consisting of

Wool Breeches, at the pair . . . . . \$2.50  
Wool Blouses, small sizes, each . . . . . .98

### The Aviator's Union Suit

Lined and Quilted. Just the suit to keep out the east wind. Come see them, suit, \$2.98

### Special this Week for School Girls!

The "Bestyette" Rubber Capes, in navy and dark red, Special . . . . . \$3.25

and plenty of Rubber Boots and Shoes for men, women and children.

## Walrad Mercantile Co.

GRESHAM, OREGON

### An Extensive Real Estate Service

is offered by the Real Estate Department of the First State Bank.

Individuals interested in buying, selling or renting real estate properties, are invited to consult with us in regard to properties carried on our books and the scope of our service, which includes the collection of rent, examinations, appraisals and all dealings with tenants.

Our service combines every function of a real estate agency with the financial responsibility and conservative painstaking business methods of a bank.

## First State Bank

Gresham, Oregon