

# AMERICA WON'T ATTEND OPENING LEAGUE NATIONS

PARIS, Jan. 15.—The League of Nations will come into being tomorrow morning at 10 o'clock at a public ceremony in the "clock room" of the French foreign office. Leon Bourgeois, French representative, will preside and make the opening address. Earl Curzon, British secretary of state for foreign affairs, also will speak. Hugh C. Wallace, American ambassador to France, and American representative at the peace conference, will not attend.

Besides M. Bourgeois and Earl Curzon, the meeting will be attended by Vittorio Scialoja, Italian foreign minister; Premier Venizelos of Greece; Paul Hymans, Belgian foreign minister; Count Quinones de Leon, Spanish ambassador to France; Viscount Chinda, Japanese ambassador to Great Britain; Dr. Alfonso Costa, Portuguese peace delegate, and Dr. Gaston du Cunha, Brazilian ambassador to France.

Press comment on the meeting dwells principally upon the absence of the United States from this entry into the realization of President Wilson's chief aim in the peace conference. Most of the newspapers of Paris predict this absence will not be of long duration and say:

"The League of Nations cannot be complete until America is represented."

L. McKinney and C. A. Gilmore of Portland, are Nash hotel guests.

**MOTHER'S FRIEND**  
Expectant Mothers  
Makes the Crisis Safer  
at all Druggists  
Special Notice on Maternal and Baby Care  
BRANDFIELD REGULATOR CO., DEPT. 5-D, ASTORIA, O.

## Income Tax Facts You Should Know

Twenty thousand persons last year paid a fine of \$5 each for failure to file an income tax return for 1918, although their income for that year was not taxable.

The revenue act provides an exemption of \$1,000 for single persons, \$2,000 for married persons and heads of families, and an additional exemption of \$200 for each person dependent upon the taxpayer, if such person is under 18 years of age, or incapable of self support. The dependents last year were persons whose income exactly equaled the amount of the exemptions and who considered it unnecessary, therefore, to file a return, and others whose income was nontaxable because of dependents, and who were under a similar mistaken impression.

For example, a single man with a net income of \$1,000 was supporting a sister for whom he was allowed an exemption of \$200, placing his income in the nontaxable list. For this reason he did not file a return. When his delinquency was discovered through a return filed by his employer, who is required to report payments of \$1,000 or more to each employee, he was fined \$5.

### Must File a Return

To avoid penalty, every person whose income for the last year equaled or exceeded \$1,000, or \$2,000, according to their marital status or their status as the head of a family, must file a return. The law makes no exceptions, the penalty for failure being a fine of not more than \$1,000.

### Head of a Family

Whether or not a person is the "head of a family" and entitled to a \$2,000 exemption is a question to be determined largely by circumstances surrounding each individual case. The fixing of his status depends, in many instances, whether his income is taxable or nontaxable.

A head of a family is defined by treasury regulation as "a person who actually supports and maintains one or more individuals who are closely connected with him by blood relationship, relationship by marriage, or by adoption, and whose right to exercise family control and provide for these

dependents is based upon some moral or legal obligation." A single person is the head of a family if he is the sole support of relatives living in the same house with him and if he exercises control of household affairs. The words "sole support" are used in the sense that there is no other person to whom the dependents may look for support. Income from other sources, such as interest on bonds, stock dividends, pensions, etc., if enough enough still to leave the recipient dependent, does not preclude a claim for exemption. Such income, however, must be included in the return of the head of the family.

### Can Not Divide Exemption

The \$1,000 additional exemption allowed the head of a family can not be divided between two single members of a household. A division of responsibility excludes the parties from such claim. A single person who does not qualify as the head of a family may still claim an exemption of \$200 for each person dependent upon him for support, if such person is under 18 years of age or incapable of self support. A son who has left home but who sends to his mother more than half the sum required for her support is entitled to the \$200 exemption, provided the mother can not support herself. Otherwise the amount must be considered as a gift, and, therefore, is not deductible. A son living at home and supporting his mother may claim the \$2,000 exemption allowed the head of a family, but not an additional exemption of \$200 unless the mother is incapable of self support.

### Coughed Night and Day

John Vogtne, Elberton, Ga., writes: "Last fall, when my neighbors were down with influenza, I took a severe cold and before I was aware of my condition I was down sick in bed. I coughed night and day and my throat was raw and sore. I got a bottle of Foley's Honey and Tar Compound and took eight small doses in two hours. My condition began to improve and in a few days I was as well as ever. In my opinion Foley's is the best cough medicine made." For sale by Medford Pharmacy.

## BISHOP OPPOSES UNDERTAKER PLOT RETURN OF DEAD

WASHINGTON, Jan. 10.—Bishop Charles H. Brent, senior chaplain with the American expeditionary forces in France, has addressed an open letter to Secretary Baker and the next of kin of the American dead in France regarding the return of the bodies of American soldiers who fell overseas. The letter was made public today by the American Field of Honor association, which is opposing the movement for the wholesale returns of the bodies and follows charges presented in the senate and house that the movement is being fostered by undertakers for their personal profit.

### ASPIRIN FOR HEADACHE

Name "Bayer" is on Genuine Aspirin—say Bayer



Insist on "Bayer Tablets of Aspirin" in a "Bayer package," containing proper directions for Headache, Colds, Pain, Neuralgia, Lumbago, and Rheumatism. Name "Bayer" means genuine Aspirin prescribed by physicians for nineteen years. Handy tin boxes of 12 tablets cost few cents. Aspirin is trade mark of Bayer Manufacturing of Monoacetylacetic acid of Salicylic acid.

plan to establish and maintain in France an American field of honor for those who are "forever overseas" may consider this the more excellent way.

"There will be an American central field of honor with as many departments as may be necessary. Here each year on an appointed day commemoration of the dead will be observed. Over all the sheltering folds of the Stars and Stripes will forever wave.

"Those of us who have given for more than a year careful consideration to the American field of honor

are moved by a single minded purpose.

"It is the work of love carried through by a sense of reverence for that sacred dust which though mingled with the soil of France is forever American. It aims to pay high honor to those to whom high honor is due. It would preserve as far as may be the comradeship of the war among those who met a common fate. It would express to all who are bereaved the undying value of the sacrifice made. It would perpetuate in death that work begun in life to bind together nations of like ideals."

## THIS WILL ASTONISH MEDFORD PEOPLE

The quick action of simple witch-hazel, camphor, hydrastis, etc., as mixed in Layoptik eye wash, will surprise Medford people. One girl with weak, strained eyes was helped by a simple application. Her mother could hardly sew or read because of eye pain. In one week she too was benefited. We guarantee a small bottle of Layoptik to help ANY CASE weak, strained or inflamed eyes. Aluminum eye cup FREE. Medford Pharmacy, Main and Central. Adv.

We have to move this stock quick. We have priced it it so that it will go in a hurry.

COME IN AND SEE

C. E. Gates Auto Co.

### EDITORIAL

—A store can be just a store, or it can be an institution that recognizes its responsibilities and fully appreciates its duties.

—The "do-something-for-others" spirit is the foundation of these great January sales, and we believe you will agree we ARE "doing something" in offering staple merchandise at today's wholesale prices, and in some cases for even LESS.

Don't you believe we are doing our level best to lower the cost of living?

# Great January Clean-Up Sale The Biggest and Greatest Sale of the Season

We have gathered together all odds and broken lots of merchandise and placed them on bargain counters throughout the store

REDUCTIONS SO DRASTIC WILL CAUSE SURPRISE BUT YOU WILL APPRECIATE THE PRICES

Begins Saturday January 17th

### LADIES' SHOE SALE

- 200 pair Ladies Lace Kid Shoes, small sizes only.....\$1.98
- 100 pair Ladies Patent Button Shoes.....\$2.98
- 75 pair Ladies Kid Button Shoes.....\$4.49
- \$8.00 Tan Silk Top Patent Button.....\$4.49
- \$8.00 tan silk top patent button Shoes, \$4.49
- \$13.50 grey kid Boots.....\$11.75

### CHILDREN'S SHOES

- 1 Lot 5 1/2 to 8.....\$1.98
- 1 Lot 8 1/2 to 11.....\$2.19
- 1 Lot 11 1/2 to 2.....\$2.49

### BOYS' SHOES

- \$5.00 Boy's heavy winter Shoes \$4.19
- \$4.50 Boys' button, gun metal.....\$3.79
- \$4.50 Boys' gun metal, lace.....\$3.89

### MEN'S WORK SHOES

- \$6.50 oxford, double soles.....\$5.49
- \$6.00 heavy brown.....\$5.39
- \$5.50 heavy brown.....\$4.98
- \$5.00 heavy double sole.....\$4.49

### MEN'S DRESS SHOES

- \$7.50 button, gun metal \$4.98
- \$5.50 gun metal, lace.....\$6.49
- \$8.50 kid, lace blucher \$6.49
- \$8.50 gun metal, Eng. \$6.49

### MEN'S SWEATER SALE

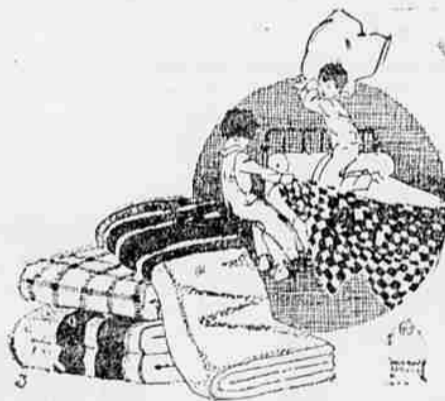
- \$6.00 gray Jumbo Knit.....\$3.98
- \$6.00 wool, plain color.....\$4.98
- \$4.50 Boys, body striped.....\$3.98

### MEN'S WORK SHIRTS

- Blue Chambray.....\$1.25

### BOYS' BLOUSES

- \$1.25 and \$1.50 Boys' Blouses.....\$1.10



### BLANKET SALE

- Large sized Cotton Blankets.....\$2.69
- Large sized Cotton Blankets.....\$4.59
- Large sized Cotton Blankets.....\$4.98
- Large sized Cotton Blankets.....\$5.69

Woolen Blankets 10 Per Cent Discount.

### BEDSPREADS

- 1 Lot, Special.....\$3.75
- 1 Lot, Special.....\$5.50

### TOWEL SALE

- 35c Bath Towels.....29c
- 50c Bath Towels.....42c
- 75c Bath Towels.....69c



### LADIES' COAT SALE

- \$25 Ladies' Winter Coats \$19.75
- \$30 Ladies' Winter Coats \$23.50

### LADIES' SUIT SALE

- \$60.00 Suits.....\$45.00
- \$50.00 Suits.....\$37.50
- \$40.00 Suits.....\$30.00
- \$35.00 Suits.....\$26.75

### NAINSOOK

- 36 inch Cambrie Nainsook.....45c
- 36 inch Cambrie Long Cloth.....45c

### WHITE LINWEAVES AND BATISTE

- 30 inch Linweave.....43c
- 40 inch Linweave.....53c
- 40 inch Linweave.....75c

Suitable for Underwear.

### LINEN TOWELING

- Good Linen, half bleached.....25c
- Good Linen, bleached.....27c
- Linen, plain crash.....30c
- Extra heavy, half bleached.....36c

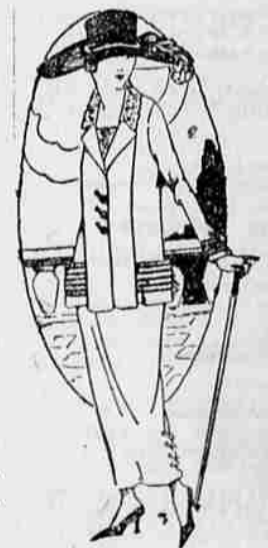
### BOYS' SUIT SALE

- \$13.50 Boys' Suits.....\$12.15
- \$14.00 Boys' Suits.....\$13.05
- \$15.00 Boys' Suits.....\$13.50

These are new Spring Suits and can not be purchased wholesale at these prices.

### RAFE FLANNEL

- 27 inch Rafe Flannel.....79c
- Spring Zephyr Ginghams
- 75c Zephyr Gingham, 32 in. 59c



BIG CLEAN-UP SALE OPENS SATURDAY, JANUARY 17TH. GREAT REMNANT SALE BARGAINS FOR EVERYBODY