



Established 1862

## Piano Prices

**Y**OU have often heard the expression that "pianos are so much cheaper now." However we know of over 20 makes which justly sell for more today than ever before. Mere wood and metals vary little in cost but brains command larger salaries today than ever before in the world's history.

The Behning is the product of such brains and genius and is offered the public at a modest profit.

If you are critical about piano tone we invite your inspection of the Behning Grand.



### SHEPHERD PIANO DEPOT

Next Door to the Post Office  
KLAMATH FALLS

## EXPLANATION OF INCOME TAX LAW

All Taxpayers Must File a Return by March 1st, 1914.

Returns made thus far to the internal revenue department indicate that 425,000 persons in the United States will be affected by the income tax.

The incomes covered are:  
Those of all citizens of the United States residing at home or abroad.

Those of all persons residing in the United States, although not citizens. All net incomes from property and from every other business, trade or profession carried on in the United States by persons, aliens or citizens residing elsewhere.

The tax to be paid is:  
Normal tax—One per cent per annum upon the amount of net incomes exceeding \$3000 for individuals and above \$4000 for husband and wife living together.

Additional tax:  
One per cent on net incomes between \$20,000 and \$50,000.

Two per cent on incomes between \$50,000 and \$75,000.

Three per cent on incomes between \$75,000 and \$100,000.

Four per cent on incomes between \$100,000 and \$250,000.

Five per cent on incomes between \$250,000 and \$500,000.

Six per cent on incomes exceeding \$500,000.

Included net income:  
All gains, profits and income derived from salaries, wages or compensation for personal services of any kind, professions, business, trade or commerce, sales or dealings in property, interest, rent dividends and securities.

Deduction allowed:  
Necessary expenses actually incurred in carrying on any business from which the income arises.

All interest accrued and payable within the year on indebtedness.

All national, state, county, school and municipal taxes.

Losses actually sustained during the year in connection with the business room which the income is derived.

Debts actually ascertained to be worthless.

Deductions not allowed:  
All personal, living and family expenses.

Taxes assessed against local benefits. All expenses of resorting property or making good the exhaustion thereof for which an allowance has been made.

Amounts paid for new buildings, permanent improvements or betterments made to increase the value of any property.

Exemptions:  
Interest upon the obligations of a state or any political subdivision thereof.

Interest upon the obligations of the United States and its possessions.

The compensation of the present president during the term for which he has been elected.

The compensation of judges of the supreme and inferior courts of the United States now in office.

The compensation of all officers and employees of a state, or any political subdivision thereof, but not including senators and representatives in congress.

Three thousand dollars shall be deducted from the net income above ascertained of each person, and \$4000 for husband and wife living together.

The taxpayer must file a return with the internal revenue collector by March 1, 1914, showing all sources of income and the deduction to which he is entitled.

All incomes are to be computed by the calendar year, but taxes for the first year will be levied only from March 1, 1913, to December 31 next.

Notification of assessments will be sent out by the government before June 1 next.

Taxes must be paid by June 30. Failure to file a return means a fine of from \$2 to \$500.

A fraudulent return makes the taxpayer liable to a fine of \$2000 or imprisonment for one year or both.

**Alliance Against Greece**  
Bulgaria and Turkey are reported to have signed a treaty by which Turkey is given Adrianople and a portion of Thrace, awarded to Bulgaria by the treaty of London. The dispatches say the two countries, recently at war, have formed an alliance, presumably against Greece. Now what will happen in the Balkans nobody knows.

**CAUGHT A BAD COLD**  
"Last winter my son caught a very bad cold and the way he coughed was something dreadful," writes Mrs. Sarah E. Duncan, of Tipton, Iowa. "We thought sure he was going into consumption. We bought just one bottle of Chamberlain's Cough Remedy and that one bottle stopped his cough and cured his cold completely." For sale by all dealers.

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## OREGON TRUNK RY.

CENTRAL OREGON LINE

### The Owl for Busy People

DAILY TRAIN EACH WAY BETWEEN CENTRAL OREGON POINTS AND PORTLAND. TOURIST SLEEPING CAR (BERTHS \$1.00). FIRST CLASS COACHES.

## SAVE A DAY EACH WAY

| FROM CENTRAL OREGON            | TO CENTRAL OREGON            |
|--------------------------------|------------------------------|
| Leave Bend ..... 8 30 PM       | Leave Portland ..... 7 00 PM |
| " Deschutes ..... 8 48 PM      | Arrive Madras ..... 6 00 AM  |
| " Redmond ..... 9 10 PM        | " Metolus ..... 6 15 AM      |
| " Terrebonne ..... 9 24 PM     | " Culver ..... 6 25 AM       |
| " Culver ..... 10 02 PM        | " Terrebonne ..... 7 05 AM   |
| " Metolus ..... 10 20 PM       | " Redmond ..... 7 25 AM      |
| " Madras ..... 10 30 PM        | " Deschutes ..... 7 45 AM    |
| Arrives Portland ..... 8 10 AM | " Bend ..... 8 00 AM         |

Prompt despatch of freight, Between Central Oregon and Portland and Portland and Eastern cities.

Connections made in Portland to and from Willamette Valley, Astoria and Clatsop Beach points, Puget Sound, Spokane, Montana, Colorado, St. Paul, Omaha, Kansas City and Chicago.

Fares, time schedules, and other information by letter, or upon application to

R. H. CROZIER, A. G. P. A.;

W. C. WILKES, A. G. F. & P. A.,  
Portland, Oregon.

J. H. CORBETT, Agt.,

Bend, Oregon.

### COOKING UTENSILS



of the best quality at very reasonable prices may be found here in great assortment. The greatest of care should always be exercised to keep all cooking utensils clean, and for this purpose PORCELAIN-LINED AGATEWARE is by all means the best. The cost is a little greater at first, but it is always cheaper in the end to buy good ware at a fair price, than the cheap bargain store kind at any price.

### T. E. BERNARD

"EVERYTHING IN HARDWARE AND FARM IMPLEMENTS"  
LAKEVIEW, OREGON



### WHEN FRIENDS MEET

a "Smile" is in order. We would like to have you get acquainted with our Lager, as it is highly spoken of by the best beer critics. This brand is not only a favorite thirst quencher but it is also a fine tonic for the weak and convalescent. Doctors recommend it.

**KENTUCKY SALOON**  
POST & KING, Proprietors

## Great Combination Offer

The Examiner management has made arrangements with the Portland EVENING TELEGRAM whereby we can give subscribers the advantage of a gigantic combination offer for a limited period. You can get a Metropolitan evening paper with all the latest news from all over the world and the news of Lake County in the EXAMINER at a remarkably low price.

THE EVENING TELEGRAM is the best paper in the state, market reports unexcelled, Saturday edition contains a magazine and comic section in colors.

The Portland Evening Telegram - \$5.00 per yr.  
The Lake County Examiner - - - 2.00 per yr.

Total - \$7.00 per yr.

Both papers through this office if paid in advance for 1 year on or before Dec. 31st, 1913

# \$5