

Berlenbach To Fight Delaney

NEW YORK, Dec. 11.—(AP)—Paul Berlenbach, of Astoria, N. Y., light heavyweight champion of the world, faces the greatest test he ever has known when he meets Jack Delaney of Bridgeport, Conn., tonight in the Madison Square Garden arena. More than 20,000 persons are expected to attend this engagement scheduled for 15 rounds to a decision. Delaney knocked out Berlenbach in four rounds at the old garden in March 1924. The Astoria champion is a much improved boxer. When he met Delaney the power of his fists was great but he had not developed a method of defense against the sharp shooting tactics of the Bridgeport man. Delaney stands up straight, at times drooping his arms to his sides, his speed carrying him out of danger. Boxing followers are divided in

their predictions but Berlenbach appears to be a slight favorite. The men will enter the ring about 10 o'clock eastern standard time.

Farmers Asked to Aid Chest Workers

Farmers' produce of any sort will be welcomed by the Community Chest, was the word received from headquarters in the new Smith building this morning. All sorts of preserves and canned goods are needed as well as wearing apparel. While donations are coming in slowly, those taking an active part in the drive expect this coming week will bring its rewards in the various articles and eatables which are needed so badly. This coming week boy scouts of the city will take an active part in the campaign and solicit from house to house. Mrs. Vance is at headquarters all day long and can be reached at phone 883.

EXTENSIONS ON FEDERAL TAXES WILL BE GIVEN

PORTLAND, Ore., Dec. 11.—To expedite the granting of applications for extensions of time in which to file income tax returns, Commissioner of Internal Revenue David H. Blair has delegated to Collectors of Internal Revenue authority to grant such extensions. Hereafter, under the revenue act of 1924, applications for extensions have been addressed to the Commissioner.

Extensions are granted in cases of absence, sickness or inability to obtain data to make a correct return with certain provisions. No extension will be granted unless application is made therefor on or before March 15 the date prescribed by law for filing the return. The applicant must state specifically the reason for such request, which will be granted only if the explanation is satisfactory to the Collector. Illness or absence of a particular officer of a corporation or a member of a partnership does not constitute, in itself, a sufficient reason for granting the corporation or partnership such extension.

In no case will a particular extension be granted for more than 90 days. The usual time is from 30 to 60 days. Where a taxpayer requests an extension of more than 90 days, the extension may be granted only for 90 days and the Collector will advise the taxpayer that if he is unable to file the completed return prior to the expiration of the 90-day period, a new application should be made before that period expires. In this way, extensions may be granted, in meritorious cases for a period of not to exceed six months from the prescribed date by law for filing the return. No extensions may be granted for more than six months, except in the case of American citizens residing or traveling abroad, non-resident alien individuals and foreign corporations having no office or place of business within the United States.

In the case of corporations, no extensions of time usually may be granted, unless conditioned upon the filing of a tentative return and payment of one-fourth the estimated tax, on or before the date prescribed by law for filing the return. However, if the application for the extension was made on or before such date, but it was impossible to grant the extension in ample time to enable taxpayer to file a tentative return on or before due date, the date for filing such tentative return and paying one-fourth of the estimated tax may be advanced in the communication granting the extension to permit the taxpayer to comply with this requirement. Individuals also are required to file a tentative return and pay one-fourth of the estimated tax, on or

Chinese Civil War Continues

PEKING, Dec. 11.—(AP)—Eight American passengers were on board the international train which left for Tientsin with a detachment of American Infantry as a special guard. The train reached Yangtsun this morning. Four miles to the south General Li Chiu-Ling's troops fired on it. The official report alleges that the Chinese tried a ruse in the use of foreign flags to cover the approach of General Feng Yu-Hsiang's armored train. The train returned to Yangtsun, where some

of the passengers tramped several miles and secured motor cars in which to proceed to Tientsin.

TIEN-TSIN, China, Dec. 11.—The forces of General Li Chiu-Ling, civil governor of Chihli province defeated an advance column of the Kuomintang army (followers of General Feng Yu-Hsiang) near Manchang yesterday in an all day battle. The railways near this city have been cut and Peking-Tientsin motor road destroyed in several places.

ST. PAUL.—"It is implied" that the ring will be returned to the city when an engagement to marry is broken, a district court judge ruled.

Dempsey and Wills Will Meet in July

KANSAS CITY, Mo., Dec. 11.—(AP)—The proposed heavyweight championship match between Jack Dempsey and Harry Wills, negro, will in "all likelihood" be held near Chicago some time in July, Ray Cannon, attorney for Dempsey, told the Associated Press here today.

MINNEAPOLIS.—Fred Fulton lost another decision. The heavyweight pugilist's application for reinstatement of the police force was defeated.

MOOSE HIT BY TRAIN
A bull moose walking the trestle near Crow was hit by the Southern Pacific train last night and knocked into the lake. Whether the moose was seriously injured is not known. He was last seen swimming away into the darkness. Several moose have been hit at this place as the animals seem to have a decided fondness for taking their evening strolls across the trestle. The Southern Pacific crosses the trestle slowly but was unable to stop in time last night to avoid striking the moose. Since the train was moving slowly, it is believed the animal was not seriously hurt.

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before the date prescribed by law for filing returns, whenever, in the opinion of the Collector, it is possible for the particular individual to do so. Where, in the case of such individuals, the application was made on or before the date prescribed by law for filing the return and where it is impossible to grant such extension in time to enable the taxpayer to file a tentative return, on or before the due date for filing and payment of one-fourth the estimated tax may be advanced, as is done in the case of corporations.

In all cases of requests for an extension conditioned upon the filing of a tentative return and payment of one-fourth of the estimated tax shown thereon, such requirements must be met or the extension is of no effect. The taxpayer need only show on his tentative return, filed on appropriate blanks, his name and address and estimated amount, if any, of the tax due.

Jim Coyne Leaves to Attend College

James R. Coyne, son of "Bob" Coyne of Swan Lake valley, left yesterday for Eagle Rock, where he will resume his studies at Occidental college. His going is the result of the appeal of the students of the college to "Jim" to return and help them out in athletic events this winter. Young Coyne has an enviable record as a shot putter, hammer and discus thrower, his records in these events being right up to those of the champion of the world. There is a big contest on among the universities of California for the production of a champion team of athletes. The winners will have a trip east and twenty-six of the Occidental boys have set that as their goal. When it was put up to Coyne along this line, he said to his father that loyalty to old Occidental demanded that he respond, and assuring him of his belief that the ranch would stay on top of Old Mother Earth until he could return next June, he jumped into his "bug" and headed south. A telegram received from him today states that he made the trip in twenty-six hours, which is "going some."

Christmas Phonograph Special

York Model as Illustrated

\$99.00

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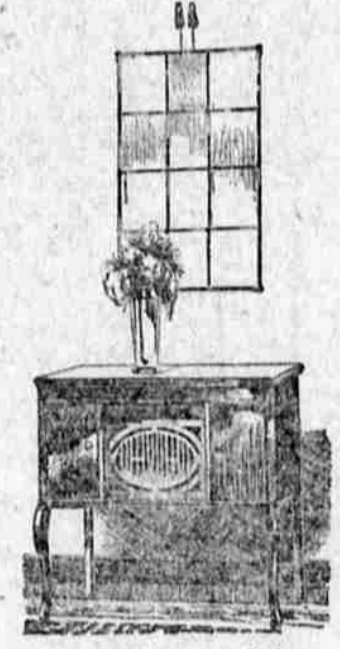
Stock on this special is limited and delivery is subject to prior sale

This Model Sells Regularly at \$150

Now is the opportune time to get your Christmas Phonograph.

Gurrin's for Drugs

PORTLAND AND KLAMATH FALLS, OREGON



Gifts From The MANSTORE

Men's Gifts from Beck's Manstore—the store for men—assures that degree of quality and correctness which the careful man insists upon when doing his own shopping. Starting with our famous CLOTHCRAFT CLOTHES and ranging down thru numerous desirable gifts items, a few of which are listed here:

<p>TO HELP YOU REMEMBER</p> <ul style="list-style-type: none"> Neckwear Hosiery Belts Beltograms Mufflers Gloves Shoes 	<ul style="list-style-type: none"> Bathrobes Traveling Bags Suit Cases Wool Hose Cuff Links Shirts Handkerchiefs 	<ul style="list-style-type: none"> Pajamas Hats Caps Sweaters Blazers Slippers Mittens
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Gift Certificates In Any Amount

Aside from being a good place to buy your Christmas gifts for men, this is also a mighty good place to purchase your work clothes and shoes.

Remember—You can save 20% on the purchase of your Overcoat. Better step in and get it TODAY.

In the heart of the shopping district **Beck's Manstore** Where the ladies like to trade

IF MEN WEAR IT—WE HAVE IT
211 KLAMATH FALLS—WOODBURN, ORE.

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