

INCOME TAX NOW IN EFFECT

WASHINGTON, L. C. Jan. 3.—The income tax imposed by act of Congress passed August 5, 1909, became effective Saturday, and is retroactive, providing for the payment of the tax for the year just ended. The law levies a tax of 1 per cent on the net income of all corporations, joint stock companies, associations and insurance companies with a net income of \$5,000 annually.

It is calculated that the tax will yield to the United States Government an annual revenue of from \$25,000,000 up. This is only rough figuring, as it is impossible to get at the exact data of any corporations but the railroads, excepting as the corporations have consented to give information in their periodical reports. The railroads are obliged, by law, to file complete reports with the Interstate Commerce Commission. Under the corporation tax law, all corporations will be required to file with the Internal Revenue Department by March 1, next, a detailed statement showing the amount of their business for the past year.

Largest Contributor

The United States Steel Corporation will be the largest contributor to Uncle Sam's coffers under the 1 per cent tax. In its report for 1907, which is regarded as a good indication of what its present business is, its earnings, upon which the tax could be levied, were \$133,244,930. This figure represents the earnings after the fixed charges, such as interest on bonds, were deducted. On a basis of 1 per cent the steel corporation would pay a tax of \$1,332,449. The Standard Oil Company, with many subsidiary corporations, will pay the next highest rate. Standard Oil does not make a habit of taking the public into its confidence, and to arrive at a definite conclusion is out of the question. Wall street figures that the new tax will compel the Standard to pay \$500,000.

There are a score of large corporations which will be obliged to pay a tax of anywhere from \$100,000 to \$350,000. Many others will be taxed from \$50,000 to \$100,000.

What Census Shows

The census of 1900 showed the

capital of corporations engaged in manufacture at that time to be \$10,510,811,395. The growth of corporations for the five years prior to 1905 was about 40 per cent. It is regarded as altogether likely that, with the constantly improved condition of business throughout the country it will be found, when the census is taken this year, that there has been considerably greater increase than 40 per cent over 1905, even with the setback of the panic. If this is found to be the case the corporation tax yield will be much higher than \$25,000,000.

It is a foregone conclusion that strenuous efforts will be made to have the corporation tax law declared unconstitutional. Test cases will be brought just as soon as possible, and one of these will be carried to the Supreme Court and an expeditious decision asked there. All sorts of corporations are going to fight the measure tooth and nail, and are confidently predicting that it will be forced to go the way of the income tax law of the Wilson-Gorman tariff.

Court Will Sustain

On the other hand, there are many who believe the Supreme Court will sustain it, and still others are inclined to hope that there will be at least an obiter dictum opinion expressed on the income tax question. They think that the court cannot well decide the question of the constitutionality of the corporation tax without giving some clue to its present views on the income tax.

OREGON BOOM IS ON

PORTLAND, Jan. 3.—Advertisements of Oregon's resources on an elaborate scale that will reach no less than 27,500,000 readers of newspapers throughout the country will be carried out by the Commercial Club at once. Contracts have been made with a large number of papers printed in all parts of the country, but principally in the Middle West, whereby the attention of a vast number of people will be attracted to Oregon's opportunities.

Biggest Scheme of Its Kind

The big advertising campaign which is the most extensive plan of its kind ever attempted in this

State, will call attention to vacant lands in Oregon and the chances for the newcomer here.

A remarkable thing about this wide publicity is that, although the Portland Commercial Club stands the expense, which is heavy, there is no attempt to divert travel to any particular section of Oregon, but the sole purpose is to bring a greater population to the whole State.

Not one section of the State will be benefited, but the whole commonwealth will advance its material interests as the result of this exploitation.

The keynote of former advertising by the club, which has been very successful in turning the attention of homeseekers this way, "Oregon is the place for you," will be retained added to it will be: "1910 the time; railroad development the reason."

Individual Attention Given

Inquiry along specific lines for farm lands, city property and business openings, or whatever the intending newcomer is interested in, will be invited. Each letter of inquiry, immediately upon its receipt, is given individual attention and the names of those interested in coming here are sent to the correlated commercial bodies of the Oregon Development League all over the State, and the various community boosters send information about their localities to assist the settler in making up his mind where to settle.

It is expected this campaign will add many new people to Oregon's population during the coming year.

The largest order for radium on record recently was placed in England. It called for about one-quarter of an avoirdupois ounce for the Radium Institute, at a cost of about \$150,000.

To enable a mechanic to bore holes in ceilings or overhead beams without using a ladder there was recently patented a tool mounted on a shaft, the foot of which may be braced against the floor.

I am in the market for all kinds of furs. Will pay better prices than anyone else in the Klamath country. Chas. Donart, the Owl Pool Room.

FOR EXCHANGE

Fine Ashland home for trade for Klamath county farm under the ditch. Inquire of H. J. Bolvin, plumber, Klamath Falls, Oregon. 12-29-1-29

COLDS AND LA GRIPPE EPIDEMIC

Quickly relieved by "Weeks' Break-U-A-Cold Tablets." Chocolate coated, tasteless, pleasant vegetable laxative. No calomel, 25c. Sold by Underwood Pharmacy.

Wanted—A large tract of land in Southern Oregon or Northern California for colonization. J. M. NELSON, 24 N. First st., San Jose, Cal.

SUMMONS

In the Circuit Court of the State of Oregon, for Klamath County. C. C. Brower, plaintiff, vs. Walter Lennox, defendant. To Walter Lennox, the above named defendant:

In the name of the State of Oregon: You are hereby required to appear and answer the complaint filed against you in the above entitled action on or before Thursday, the 23rd day of February, 1910, that being the last day of publication of this summons and the last day of the time within which the defendant is permitted to answer, as fixed by the order of the court for publication of summons herein; and if you fail so to appear and answer, the plaintiff will take judgment against you for the sum of \$29.83, twenty-nine and eighty-three one-hundredths dollars, and interest thereon at the rate of 6 per cent per annum from the 25th day of June, 1907, and for his costs and disbursements in this action; and for the sale of lot 2 (three) of block 15 (fifteen) in Ewauna Heights addition to Klamath Falls, Klamath County, Oregon, which has been attached herein, and of any and all other real and personal property which may be attached herein, for the discharge of any judgment which plaintiff may obtain herein.

This summons is published in the Klamath Republican, a weekly newspaper printed and published at Klamath Falls, Klamath County, Oregon, by order of the Honorable George Noland, Judge of said court, dated and entered the 22d day of December, 1909, directing such summons to be so published for six successive weeks, the first publication to be on the 23d day of December, 1909.

E. L. ELLIOTT, Attorney for Plaintiff. 12-23-2-3

\$20,000.00 SCHOOL DISTRICT NO. 1 BUILDING BONDS

SEALED PROPOSALS will be received by the undersigned County Treasurer of Klamath County until the 3d day of January, 1910, at the hour of 2 o'clock in the afternoon of said day, at which said date and hour at the office of the First Trust and Savings Bank all proposals to purchase said bonds will be opened and considered for the purchase of \$20,000.00 6-per cent coupon Building Bonds of said School District, or any part thereof to be issued in pursuance of subdivision 31 of Section 3389 of Bellingham & Cotton's Annotated Code and Statutes of Oregon.

Said Bonds will be payable 20 years from date of issue, optional after ten years, interest to be paid semi-annually on the first day of April and October of each year. Principal and interest payable in lawful money of the United States at the office of the County Treasurer, Klamath County, Oregon.

Said Bonds shall be sold for cash paid down at date of sale and for not less than their par value, and shall draw interest at the rate of six per cent per annum and be issued in denomination of 20 Bonds of \$1,000.00 each.

Each proposal to purchase said Bonds must be accompanied by a certified check upon some responsible bank for five per cent of the amount bid.

The County Treasurer reserves the right to reject any and all bids. CLAUDE H. DAGGETT, County Treasurer of Klamath County, Oregon. Dated at Klamath Falls, Oregon, December 2d, 1909. 12-2, 30

SUMMONS

Suit in Equity for Decree of Divorce in the Circuit Court of the State of Oregon, for the County of Klamath. Ella McKee, Plaintiff, vs. Frank McKee, Defendant.

To Frank McKee, the above named defendant:

In the name of the State of Oregon you are hereby required to appear and answer the complaint filed against you in the above entitled suit, on or before the 3d day of February, 1910, that being the day of the last publication of summons, and the last day within which you are required to answer, as fixed by the order of publication of this summons. If you fail to appear and answer, the plaintiff will apply to the court for the relief demanded in said complaint. Said suit is brought to secure dissolution of the bonds of matrimony existing between yourself and plaintiff.

This summons is published in the Klamath Falls Republican, a weekly newspaper printed and published at Klamath Falls, Oregon, by order of Honorable George Noland, Judge of said court, and dated December 17th, 1909; the first publication to be made on the 23d day of December, 1909, and the last publication thereof on the 3d day of February, 1910.

BENSON & STONE, Attorneys for Plaintiff. 12-23-2-3

REGISTERED HOLSTEINS FOR SALE

I have some fine young registered Holstein bulls for sale; A-1 stock and acclimated. M. F. LOOSELEY, Ft. Klamath, Oregon.

ESTRAY

Long, slim bay horse, branded S—the Shook brand—on left shoulder. Reward will be paid for information leading to his recovery. Shook Ranch, Dairy, Ore. 10-21-tf

I HAVE BUYERS

For Klamath county lands. Send me description, terms and price, and I will sell it for you. Ramsey Realty Co., 217-218 Central bldg., cor. 6 and 8 Main st., Los Angeles, Cal.



Nyal's Vegetable Prescription is indicated in all ordinary diseases of women. This remedy never disappoints, its good effects being perceptible from the very first. It is composed of the purest and the most reliable drugs; mercurials, opiates and other harmful drugs being excluded. The many disconcerting influences to which woman is constantly subjected render her liable to many functional disorders that not only tend to destroy her comfort and happiness, but which gradually merge into chronic and serious diseases.

Nyal's Vegetable Prescription is without a peer for the successful treatment of female weakness, painful and disordered menstruation, hysteria, cramps, "bearing down pains," inflammation and falling of the womb. This is a remedy of sterling worth.

UNDERWOOD'S PHARMACY Cor. 7th and Main Streets Klamath Falls - - - Oregon

Why buy gasoline lights from traveling agents when you can buy them cheaper at home from a reliable firm. Let us quote you prices. Baldwin Motor and Supply Co. Phone 951.

NOTICE

Parties wishing sagebrush land cleared, call on or write, W. W. MASTEN, Klamath Falls, Ore. 12-31f

GREAT SALE OF LATE SHEET MUSIC

If you desire some fine bargains in Late Popular Sheet Music, write to Charles S. Mitchell, 209 Almond st., Ashland, Ore., for latest free music catalogue.



ELLSWORTH & MITCHELL VETERINARY SURGEONS AND DENTISTS Office Crissier-Scott Building Phone 726

C. C. BROWER ATTORNEY AND COUNSELOR AT LAW KLAMATH FALLS, OREGON ROOMS 7 & 8, MURDOCK BLDG.

WILL A. LEONARD DENTIST White-Maddox Bldg.

DR C. P. MASON DENTIST Office in American Bank & Trust Company's Building PHONE 614 KLAMATH FALLS OREGON

DR. A. A. DePUY EYE, EAR, NOSE, THROAT With Dr. F. M. White, First National Bank

R. M. RICHARDSON United States Commissioner TIMBER AND HOMESTEAD PROOF TAKEN Office, Third and Main, opposite City Library. Telephone 301.

BENSON & STONE ATTORNEYS AT LAW American Bank and Trust Bldg. KLAMATH FALLS - OREGON

L. E. ELLIOTT ATTORNEY AT LAW General Law Practice State and Federal Courts Examiner of Land Titles. First National Bank Block Klamath Falls, Oregon

"You,"

said Judge Lindsey to the policeman, "want to save bicycles. I want to save boys."

From "The Beast and the Jungle," in the

DECEMBER EVERYBODY'S

It's a big, human, well-written story. Get it and read it.

Special Display by ANKENY and AMERICAN

JACK OF ALL TRADES

GASOLINE ENGINE Pumps, Water, Runs, Milk, Separator, Chops Feed, Etc. Saves Wages. State your needs. Write for catalog. Mention paper.

FAIRBANKS, MORSE & CO. GENUINE FAIRBANKS SCALERS, WINDMILLS, DYNAMOS, Motors, Gasoline Engines, Steam Pumps, Boilers, Engines, Feed Choppers, Washmill Pumps, Pipe Fittings, etc. All Carried in Stock at PORTLAND, OREGON.



McCALL PATTERNS Celebrated for style, perfect fit, simplicity and reliability nearly 40 years. Sold in every city and town in the United States and Canada, or by mail direct. More so than any other make. Send for free catalogue.

McCALL'S MAGAZINE More subscribers than any other fashion magazine—million a month. Invaluable. Latest styles, patterns, dressmaking, millinery, plain sewing, fancy needlework, hairdressing, etiquette, good stories, etc. Only 50 cents a year (worth double), including a free pattern. Subscribe today, or send for sample copy.

WONDERFUL INDUCEMENTS to Agents. Postal brings premium catalogue and new cash price offer. Address THE McCALL CO., 233 to 263 W. 27th St., NEW YORK

FRIENDS AND NEIGHBORS:

We thank you cordially for your trade with us during the past year.

Our part during the coming year shall be to give you better bargains and more of them, and to uphold the meaning of our store name.

May the year 1910 be a happy and prosperous one to you and yours.

Yours for mutual profit and good will,

THE DEAL

J. M. PLATTS, Prop., Klamath Falls, Oregon