Cattle

Swine

Sheep, goats

WHO? Single persons who had 4 net income of \$1,000 or more + or gross income of \$5,000 or • more, and married couples who + had net income of \$2 000 or + more or gross income of \$5,000 + or more must file returns

revenue for the district in w

net income. Surtax from 1 per + write it out, call up Main 68, + cent to 50 per cent on net + + and tell us about it. incomes over \$6,000 for the + +

TIPS FOR TAXPAYERS No. 1.

Heavy penalties are provided by the boys in the bunk house. revenue act for failure or willful re-

Form 1040A, heretofore used for refrom whatever source derived, has cigarette. been revised in the interests of the duced from six pages to a single ger. sheet, Form 1040A is to be used for profession, farming sale of property poor simp." or rent, though the amount is \$5,000 larger form, 1040. The use of Form 1040 is required also in all cases ject.' where the net income was in excess of \$5,000, regardless of whether from salary, business, profession, or other grinning. taxable sources.

this time which form is desired cop- dance," chimed in the whistle punk jobs. While the work has been held ies of both forms will be sent taxpayers who filed individual returns for the year 1922, and may be obtained also at the offices of collectors of internal revenue and branch offices coek up a bunch of Burnside roses for may consider this money well spent. upon written request.

No. 2. Every single person whose net in- snoos," said the boom-man, yawning. their appreciation by good attendance. come for the year 1923 was \$1,000 or gross income was \$5,000 or more, must bloomin' tin pants fer tomorrer."

all income received by the taxpayer near the window. or dividends, or from the transaction "The whole howlin' mob of us," obstinate skin trouble. of any business carried on for profit. yelled the whistle punk. Net income is gross income, less certain specified deductions for business main line next Friday night." expenses, bad debts, taxes, etc.

The exemptions are \$1,000 for single persons, 52,500 for married couples (living together) whose net income FROM OUR EXCHANGES for 1923 was \$5,000 or less and \$2,000 for married couples whose net income dependent upon the taxpayer for chief less in the construction and equipment have ice skating. port because physically or mentally kind of architecture. The home of mas with their children.

the exemptions and credits and 8 per the barn. Some of these barns look L. L. Van Nortwick. cent on the remaining net income.

your home one or more relatives over C. F. Hadley, who has his dairy ranch Mr. and Mrs. E. Wood and Miss whom you exercise family control, you immediately adjoining the city limits Helen Wood spent Christmas with inyour income-tax return for the year town, towards Netarts. Mr. Hadley, ville, town, towards Netarts. Mr. Hadley, who is registered at the Hotel Oregon, was formerly in the logging business and went into dairying as a sort of Lodge to stay. than \$5,000. In addition the head of a family may claim a \$400 credit for ach person dependent upon him for chief support if such person is under 'S years of age or incapable of selfsupport because mentally or physically defective.

ome an aged mother and two sisters Corvallis poultry raiser and started the first of the year. 14 and 16 years of age. His net in-come for 1923 was \$3,000. He is en-Tamered Leghorns of the Mediterran. Christmas with Mr. and Mrs. G. W. Gray spent titled to an exemption of \$2,500 plus a can strain, which are noted for their Shafer. of \$3 100. While he pays no tax, he alty no sickness among his chickens

of a household.

man, professional man, and farmer flock to greater proportions. He has comparison contained errors and the

gardiess of whether his net income NCOME TAX IN NUTSHELL 4 was or was not in excess of \$5,000. a carbide lighting plant for his home The smaller form, 1040A, is used for and poultry house. Two hundred Tillable land

◆ WHERE? Collector of internal ◆ hand it in to the Headlight off- ◆ . ice, and it will be printed. Many .! income in excess of the personal exemption and credits

sonal exemption and credits

it up for the paper—give the for dependents. Eight per + facts, and the reporter will do + COUNTY NEWS IN BRIEF cent normal tax on balance of • the rest. If you don't care to •

up here from Burnside street the pany several hundred acres of logged January 1, 1924, marks the begin- other day is trying to shine up to off land together with the buildings at ing of the period for filing income-tax one of the pearl drivers, and that one Camp Four. He has rented several returns for the year 1923. The period of the queens is gettin' pretty jealous," of the houses already to parties lookends at midnight of March 15, 1924. remarked the shag to a bunch of the ing for a place of residence and ex-

"I seen that my own self," said the as there is quite a demand. fusal to make a return and pay the hooker, filling his pipe with a load The Nehalem restaurant under the of fresh tobacco.

largest class of taxpayers-wage racing for the same homestretch, all come from. earners and salaried persons. Re- looks like to me," chimed in the hog-

reporting net income of \$5,000 and setter, squirting at the tin spittoon, operates the switchboard during her less derived chiefly from salaries and "the pearl diver don't care a whoop absence. wages. Persons any part of whose for haywire. She told me so the income is derived from a business or other day, she's jist flirting with the the holidays and will reopen January

"Yah," interjected the bullbuck, or less, will be required to use the "she's almonds on the shag, the feller year Alaska fishing and trapping, re- umns last week and also in some scurover there that fetched up the sub-

"You're a liar!" snorted the shag.

"The bull cook heard him ask her!"

a lunch on the road!"

"Aw, quit your quarreling, youse guys, and assist me to a pinch of pictures, and the public are showing

more or whose gross income was scandal mixin'." said the king snipe mains good, a few colds, sore throats \$5,000 or more, and every married of the Jerry gang, "and somebody and some more or less chronic ailcouple (living together) whose net in- lend me a pair of snips. I gotter ments being all that call on the doccome was \$2,000 or more or whose make a Molly Hogan to hold up me tor. A case of measles which came

Broadly speaking, gross income is the G. M.!" hised the push, who sat spread beyond the members of the

Exit G. M. in a cloud of smoke.

the rancher may not always be equip- Mr. and Mrs. Alfred Gulstrom and as large as a court house, and are Mr. and Mrs. Mernece Thomas of If you are single and support in Tillamook county barns is owned by Anderson

POULTRY BUSINESS PAYS

Fred Hill of near Nehalem was in Mrs. George Fowler and Mrs. Ash north of Nehalem. Last year he Mrs. Sam Craig has her daughter bought a lot of young chicks from a and family from Portland till after roust file a return, because his net in- and last year raised two hundred. An exemption as the head of a fam-and the cost of feeding was about The following comparison of the ily can be claimed by only one member \$18, which deducted, left him \$67, in assessed voluations for 1922 and 1923, looked after the chickens, and Mr. reader an idea of the gain in assess-

windows, and during the winter uses pounds of carbide lasts four months in Timber land winter, and eight months in the sum- Non-tillable mer, and the cost is \$13 for 200 pounds delivered. He feeds scratch Improvements deeded foods, egg mash, with soft coal, char- land coal and oyster shell, ground fine. Town lots ◆ town, or if some friend comes to ◆ He has heretofore marketed his eggs Improvements WHEN? The filing period is + visit you from some other town, in this county to lumber camps and town lots from January 1 to March 15, * write a note, giving the initials * in the sawmill towns. He is of the Improvements on • and the name or names, and • opinion that any one who takes in- land not deeded terest in his poultry, and gives them Machinery, logging the right care, will succeed. In the which the person lives or has + people feel a false delicacy winter time he turns on the light at Merchandise etc his principal place of business.

about turning in personals about the poultry house, and the hens all Farming implements HOW? Instructions on Form + themselves. This is wrong. The the poultry house, and the hens all Farming the How? 1040 and Form 1040; also the • public has a right to know all • fooled into the idea that daylight Shares of stock ♦ the news, and the reporter can- ♦ has come, and begin to scratch, and Hotel and office WHAT? Four per cent normal + not get news that he doesn't + to lay and cackle. This is what is tax on the first \$4,000 of net • know about. We want the per- called "working the hens overtime." Horses, mules

NEHALEM

Ward Mayer, contractor and builder who formerly lived in this section out now a resident of Portland, was a visitor here several rdays last week.

J. W. Thompson last week pur-"I see that haywire, the shark sent chased from the Brighton mills compects to be able to rent many more

management of Mrs. E. J. West is timber land assessments whether in for any indivdual or the officers that "That bird's a real genuine hay- doing a thriving business. More peo- the re-cruised area or not. Assessor porting net income of \$5,000 and less, wire," said the king snipe, lighting a ple are fed there daily than have ever Johnson made the statement early in before patronized a local hostlery. the year that there would be a large "The donkey-doctor and him seems The mystery is to know where they

> Miss Allie Lawrance, local telephone operator is spending the holi-"Oh, shucks," broke in the choke- days in Portland. Miss Nettie Ewan

The schools closed last Friday for

Mr. Shangle who has spent the last turned here a short time since and will remain until spring.

A few days will complete the long "So am I," retorted the bullbuck, drawn out work on the Todd bridge. Most of the workmen have already "I hear that haywire give her the gone, some to their homes for the It being impossible to determine at highball to go into Tillamook to a holidays and others to work on other up in many ways and the public will "I woudn't believe that belly-robber not be able to use the structure beunder oath," growled the puncher. fore next spring when the dike will qualities of the different shows that "I spose he was afraid he'd have to be made into a roadbed, the county

Holmes, our local picture play man, is putting on a number of high class

'Yeh, calk up on that there dam | The health of the community refrom Portland some weeks ago was "Shut up, you terriers, here comes quarantined and the disease did not family in which the first case visited.

in attendance.

+ + + ROCKAWAY

The normal tax is 4 per cent on the ped with modern conveniences, but no son, Junior, spent Christmas with such indictment can be laid against Mrs. Gulstroms parents Mr. and Mrs. first \$4,000 of net income in excess of such indictment can be laid against Mrs. Gulstroms parents Mr. and Mrs.

larger than many of the court houses Yamhill spent Christmas with Mrs. in the state. One of the best of the Thomas' parents, Mr. and Mrs. W. E. in the state. One of the best of the Thomas' parents, Mr. and Mrs. W. E.

are the head of a family and entitled, of Tillamook, on the west side of Mr. and Mrs. Fred Menard at Ida-

Mrs. Wm. Monk had a jolly crowd

of relatives drive in from Portland to spend the holidays with her; eighteen of them

the city Thursday. Mr. Hill has a Butler drove to McMinaville to spend twenty acre ranch about six miles hie helidays.

ASSESSOR RAISES TIMBER

the clear. During the day, his wife in Tillamook county, will give the In making out his income-tax re- Hill worked out. This year he has able values n the county over the pre-turn for the year 1923 the business 300 hens, and plans to increase his ceeding year. A previous abbreviated

1923 1922 \$3,185,370 \$3,179,590 11,705,720 17,106,980 2,240,350 782,800 1,970 110 22,110 305,380 38,770 102.320 96,060

566,405

8,090

96 100 Logs, lumber 1,730,960 Public Utilities 778,620 It will be seen from above comparison that the entire raise of \$6,685,475 was practically all on timber land, improvements, and public utilities. Public utilities include railroad, telephone and telegraph lines, electric lights, and water systems. The assessment against this class of property is made by the State Tax Commission The increase on timber land is due to some extent to the partial re-cruise started by the county during the latter par of 1922, and in 1923. There has however, been an increase in all

58,935

579,425

65,650

10,590

UPHOLDS SHOW INJUNCTION

1923. We judge from the above com-

statement to raise all timber values.

To the Editor: In refuting state ments that were made in local colrilous hand bills which were widely distributed, we are put in a position of the facts as they actually exist.

as to the matter of "mail order enterprise" also the question of "taxes "merits of performers" and the question of the public deciding on the are offered for their amusement from time to time. Even going to the extent of attempting to inform the public that the "Tillamook Theatre Mon- gards our business methods and polioply" are making the people of this cies; when as a matter of fact he is ommunity pay too much for their scampering about the country from shows, also stating that we have on one point to another, as the head man several occasions made the assertion of a small "theatrical troupe." The that we would not book outside at- matter of taxes, the freedom of the tractions and many other accusations that we here brand as absolute false-

It is true that we enjoined the "City agitator. As regards to taxes, we will of Tillamook" from renting for a pal- say that our taxes and our investtry sum the use of the City Hall audi- ments in the city both in business and during the year from salary or wakes, "How many you fellows want to Brad Batzner returned home from torium for the use of "traveling ag- residential property represent an item business trade, profession or vocation, dealing in property interest, rent or dividends, or from the transaction of the whole howlin' mob of us,"

Brad Batzner returned home from gragations" who are floating about that can not be classed, as the author of the statements which we are exampled to the country; wherein the performances are given for personal profit posing would have you believe in a model of the statements which we are exampled to the country; wherein the performances are given for personal profit posing would have you believe in a model. poses stated above to any one; hold-lest to you and then if you feel in-

and civic bodies. That it is not maining and commercializing the use of same; but strictly for the uses of the common interests of the municipality in which it is located. In this way it is open to churches, lodges, schools, or any other organization which has no "personal gain" aim, but which as an organization has charity or other 'beneficiary" aims and purposes. In support of the above provisions there are decisions rendered by a "Supreme, 981 485 1,071,440 Court" wherein similar conditions have arisen and have been so held by that body. On previous occasions we have been assured by city officials that the city hall auditorium would not be available for "traveling troupes" for theatrical performances; all upon the opinion and recommendation of the city attorney. But seemingly some one has held these assurances too lightly and have assumed the right to go against and contrary o the findings of the legal advice as submitted by the city attorney. Thereore we had only one source of relief or enforcement of our rights as tax payers and citizens of the City; the result of which was the injunction as served.

We do not attempt to shoulder the lame or the responsibility in renting the auditorium on to any indivdual, but t is evident that some one has over stepped their authority and in so doing have made the proceedings that were brought by us a necessity on our part. Let it be unlerstood that there is on malice in our hearts constitute the legislative body of Tillamook City, as we feel that they are all numbered and respected by us as increase in timber land assessment for friends and neighbors with whom we enjoy meeting and mingling as comparison that he has made good his munity partners and builders of good fellow-ship. It has been a yleasure to us during the past ten years to east our lot with the citizens of this city in a business enterprise which has grown from a small institution until today we have as fine and comfortable a theatre as can be found any where between San Francisco and Seattle, which stands out as a prominent feature and is credit to any city many times as large as Tillamook.

where we must make some statements It is of fireproof construction and meets in every way the requirements A big argument has been presented of the State laws and City ordinances and ample "Exits" have been provided in strict compliance to rules overing same.

It indeed seems improbable that the people of this community would be intensely interested or vitaly concerned over remarks and statements as re-

people to choose their entertainment. "Monopoly" and the "mail order" enterprise have been mentioned by this

The play, "Home Ties," which was and gain; but in no way does this negligble amount; but rather as at "All right, boys. High ball to the nain line next Friday night."

Which was put on here last Monday night at the K. P. hal by local talent from Wheeler by any local enterprise or fostered by any local enterprise or fostered payer and property holder. Then was highly enjoyed by those who were by any charitable, fraternal or civic comes the shadowy and most flimsy organizaton. This same point has excuse that human mind might conbeen raised and discussed in open ceive, "freedom to choose entertain-"council meetings" on precious dates, ment;" just imagine of you can how where in the "statutes" were investi- absolutely ridiculous this charge is. No county in Oregon has finer Rockaway is having another snow gated and found to state decisvely We choose our programs very carewas in excess of \$5,000. An addition- barns than can be found in Tillamook. and cold weather like it had in 1919, that the "Council" nor on "Officer" of fully; but if they have no appeal to al credit of \$400 is allowed for each The dairymen of Tillamook are per- only more snow fell in 1919, if the the city were vested with any author- you, are you compelled to see them? person (other than husband or wife) feetly willing to spend money regard- cold weather keeps up we will soon ity what ever to rent or lease for pur- No, you choose the programs of inter-

support if such person is under 18 of their barns and some of these years of age or incapable of self-supthe tax payers for use of "community sessed of your "freedom" to choose

You'll Enjoy Your Meals More

In 1924 if your meat comes from this shop. Always those good Roasts, Steaks and Chops, Sausages of all kinds; fine fat Poultry; Mince Meat and Cottage Cheese. Make this your meat Shop for 1924.

THE SATISFACTION MARKET L. E. LOLL

For this winter weather serve plenty of vegetables. You'll appreciate the fine stock that we have for our trade; everything the best at reasonable prices.

Canned Sweet Potatoes, Fancy Stringless Beans, Lima Beans, Spinach, Brussels Sprouts, Peas, Corn, Tomatoes Hominy and some very fine home made Sour Krout.

Our policy this year will be the same as in the past-good food values at prices that mean real economy to you.

THE SATISFACTION STORE E. G. ANDERSON

tained for the carning power that we see another extremely weak im- 1924 will be better and more pr might be derived from leasing or rent- aginative, far-fetched, weak-backed perous to them, than any year excuse. Show any one; a business fore." Very respectfully yours, that does not send money out of town in the United States mail in the regular routine of the conducting their transactons with the commercial world, to the jobbers, to the wholesalers and manufacturers; is there any unpardonable act committed when these things are done? We buy photoplays as our stock in trade, the same as any merchant buys his goods and note them on his shelves: necessarily they have to be purchased and paid for and in this we see no plauseable reason why our business is any more "mail order" than is the grocer, clothier, tailor drug store or any other you might call to mind. Draw your own conclusions as to the merits of these blase, insinuating and cowardly attacks. The "menopoly" pro position is absurd, we question whether our adversary really understands he does, he has certainly used it in the wrong place and can not substantiate in the slightest degree his assertion on this part of his much flaunted and agitating statements; nor can he set up any plausable defense for his extremely slinking attack on our methods of conducting our business; as we have done nothing that is not in the "open" and above reproach. Should any one regardless of who they may be; be censured and condemned for upholding and fostering the enforcement of our State Laws. You, friend reader can easily answer these issues for yourself, and we feel assured that if you give this unbiased consideration that our stand will be held above reproach and justifiable under the conditions that prompted us

> in our action Thus we have presented the facts and we have confidence in the intelligent people of Tillamook and vicinity to be unswerved by the incensed and insulting accusations made.

In closing this statement; we will

will be required to use Form 1040, re- a large roomy house, with plenty of following comparisons will be found gatherings" and assemblages of local your entertainment. Now comes the "wish to all of our friends, patrons PARTRIDGE & MORRISON Tillamook, Oregon. COUNTY COURT BILLS

(Continued from page th	7.77
W. S. Coates	
W. E. Anderson	4.7
J. O. Dailey	
A. S. Tilden	27.2
BOND WARRANTS	
Portland Bridge Co2	3544.1
Chas Zen	
Chas. Zen	
Lloyd Kellow	85.8
Wrennie Kellow	85.3
Oscar Bennett	82.2
Otto Wilson	103.8
Lloyd Wood	79.2
Herman Thiessen	
W. A. Casity	1.9
Henry Newberg	61.3
M. B. Lucas	98.8
E. A. Lane	
Jim Imlah	
Oscar Meyers	47.4
Tom Kellow	
Curtis Carver	
Frank Everhart	65.8
Harley Earl	17.9
Henry Hanson	49.8
473	

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New music studio to open

soon. Enroll now for spring term. Courses in vocal, piano and har-mony. Accredited teacher. For further information, address

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When a Fellow Needs a Friend

Ma and dad topped the milk for their coffee and left Johnnie the skimmilk for his portion. Lucky the lad that gets the milk to drink just as it comes from the dairy.

GOLDEN ROD DAIRY

Both Phones

ERWIN HARRISON, Prop.

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THE HOTEL NETHERLANDS C. J. & A. L. NEFF, Props.

For a Good Meal

No. 8, First St.

And Real Service

Tillamook, Ore.

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