

JUST ARRIVED SHIPMENT OF

VICTROLAS

All the latest March Records and Popular Song Hits

GEO. C. WILL

"Salem's Music Dealer"

State Street

Salem, Oregon.

PAY AND FILE INCOME TAX BEFORE MAR. 15

U. S. Internal Revenue Bureau
Gives Warning That Severe
Penalties Will Be Enforced.

WOMEN WITHIN LAW'S SCOPE; HOW THEY REPORT INCOME

The Income Tax drive comes to a
close on Saturday night, March 15.The payments and returns due on
that date under the provisions of the
new Revenue Law must be in the hands
of local Internal Revenue Collectors
before their offices close that night.The Income Tax is being collected to
meet the war expenses. Every person
who shouldered and tooted his horn on
Armistice Day is now called upon to
contribute his share of the cost of win-
ning the war.The taxpayers and the taxpayers will
face severe fines and jail sentences.
The Internal Revenue Bureau an-
nounces that its officers will check us
all up to see that every person who
comes within the scope of the Income
Tax law did his share.

Where to Pay and File.

Residents of Oregon are required to
make their returns and pay their taxes
to Milton A. Miller, Collector of Inter-
nal Revenue, Portland, Ore., or to any
of his deputy collectors who are now
doing free advisory work on Income
Tax.Payments sent by mail should be at-
tached to the returns and should be in
the form of check, money order or
draft. Cash payments by mail are
sent at the taxpayer's risk of loss.If you are unable to make your re-
turn personally because of illness, ab-
sence or incapacity an agent or legal
representative may make your return.
If there are any doubtful points as
to your items of income or allowable
deductions you should get in touch at
once with a Revenue officer or a bank-
er for advice.

Women Pay Tax.

Women are subject to all the re-
quirements of the Income Tax. Whether
single or married, a woman's income
from all sources must be considered.If unmarried or if living apart from
her husband she must make her return
for 1918 if her net income was \$1,000
or over.If married and living with her hus-
band her income must be considered
with the husband's in determining the
liability for a return. Their joint in-
come, less the credits allowed by law,
is subject to normal tax. The wife's
net income is considered separately in
computing any surtax that may be
due. Husband and wife file jointly, as
a rule. If the husband does not in-
clude his wife's income in his return
the wife must file a separate return.

Severe Penalties.

The new Revenue Law places severe
penalties on a person who fails to
make return on time, refuses to make
return or renders a fraudulent return.
For failure to make return and pay
tax on time a fine of not more than
\$1,000 is named and 25 per cent of the
tax due is added to the assessment.
For refusing willfully to make return
or for making a false or fraudulent re-
turn there is a fine of not exceeding
\$10,000 and imprisonment of not ex-
ceeding one year, or both.

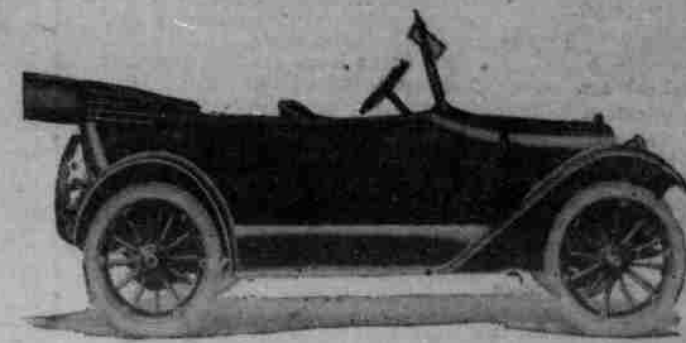
Farmers' Income Taxable.

Every farmer and ranchman who
had a fair or a good year in 1918 must
heed the Income Tax this year. He
must consider all his income as tax-
able. He is entitled to deduct from his
gross income all amounts expended in
carrying on his farm. The cost of
farm machinery, farm buildings and
improvements cannot be deducted. The
cost of live stock, either for resale or
for breeding purposes, is also regarded
as investment.

Overtime and Bonuses Taxed.

Salary and wage earners must con-
sider as taxable every item received
from employers and from other
sources. Bonuses and overtime pay
are to be reported as well as the regu-
lar payments.

Allowances for Losses.

Losses sustained in 1918 and not
covered by insurance are deductible
items if incurred in the taxpayer's
business or trade, in any transaction
undertaken for profit or arising from
fire, storm, shipwreck or other casu-
alty or from theft.trip from New York to Oregon by the
overland route.There is just one more week in which
to make returns to the income man, as
all must be in by March 15 and a part
at least of the tax paid. The govern-
ment makes it easy for the man with
a heavy income tax by permitting him
to pay it in four installments. For the
unmarried man or woman who is mak-
ing more than \$10,000 a year, or has
that much income from any source,
there is the necessity of making a re-
turn. For such an unmarried person
with no dependents, any income in ex-
cess of \$10,000 is taxed at the rate of
six per cent. For instance, if a person
is making \$100 a month and has no
dependents, the government will re-
quire an income tax of \$12. The in-
ternal revenue deputy who spent a
week or more at the post office has
gone and now the only place one may
receive help and information is from
the banks.Lansing, Mich., Mar. 6.—Michigan
women today celebrated their entrance
into politics by outvoting the men in
many cities and villages in the pri-

Chevrolet \$845

Model 490 5-passenger

We are expecting notice from the Chevrolet Factory
every minute of an advance in price caused by the new
Federal Excise Tax.We have only about ten cars in stock at the old
price of \$845.00.First come, first served—Don't say we did not tell
you.

Salem Automobile Co.

F. G. Delano

Phone 97

A. I. Eoff

151 North High Street

In Building Formerly Occupied By Farmers Cash Store

ANOTHER EXTRA FINE SHOW

Olive Tell

in

"SECRET STRINGS"
Wonderfully Appealing and Sincere.
The Society Crook



Fatty Arbuckle

COMEDY
SUNDAY

LIBERTY

A HUNDRED-DOLLAR STAMP

A new feature of 1919 War
Savings Stamp activities is the
stamp of \$100 denomination,
which will probably be placed on
the market this month.The \$100 stamps will be about
the size of a Liberty bond and
will sell for \$82.69 if put on sale
in February. The price will in-
crease 20 cents each succeeding
month until the end of the year.

WHEN IN SALEM, OREGON
Stop at
BLIGH HOTEL
"A Home Away from Home."
Strictly Modern—\$1 per Day
100 Rooms of Solid Comfort
Only Hotel in Business District

The Journal Job Department
will print you anything in the
stationery line—do it right and
save you real money.



Are your clothes an asset?

Clothes don't make the man—But
in these days they go a long way in
creating the first impression.Highest class woollens. Best trim-
mings. Superior workmanship.
Perfect fit and latest style makes
us Salem's leading tailors.Place your order now for the
new spring suit.

Have it made to order by

D. H. Mosher

474 Court St. Phone 360

City News

Vick Bros. received a car load of
Fordson tractors today. They are ship-
ped from Dearborn, Michigan, a suburb
of Detroit, and came packed seven to
a car. They are all set up, ready to be
driven away to the farm. Seven car
loads of Fordson tractors have left the
factory within the past week, complet-
ing the February allotment for Ore-
gon. The 50 tractors in the seven car
loads represent a retail price of \$54,-
500, just for the tractors alone.Times are changing in the county re-
corder's office. It was just a few years
ago that the biggest part of the busi-
ness was in recording mortgages. Now
the pendulum has swung around and
instead of mortgages, the office is
busy recording releases of mortgages
and sales of real estate. Abstract men
say there is a noticeable difference in
the call for abstracts, especially on
farm property. During the past week
the recorder's office has filed a num-
ber of real estate transfers all running
into figures from \$12,000 to \$20,000.A box social and program will be giv-
ing at the Middle Grove school house
this evening at 8 o'clock. A cordial wel-
come is extended.Until county in which Pendleton
happens to be located, came out strong
this week for good roads. A proposi-
tion was put before the people to vote
on the issuing of \$1,500,000 worth of
county bonds for the construction of
hard surfaced roads and 90 per cent of
the vote registered in favor of the
bonds. Only four of the 64 precincts
in the county registered against the
bond and in the entire county only 500
votes were cast opposed to the issue.
Those interested in good roads in this
county are interested in this showing
made by the people over towards Pen-
dleton, as on June 3 the people of Ma-
rion county will be given the privilege
of voting on issuing bonds for good
roads. However in Marion county it is
estimated that only about 11 per cent
of the amount of money needed to car-
ry out the road program will have to
be raised by the sale of county bonds.A marriage license was issued yester-
day to James B. Brady, age 26, a lum-
berman of Falls City and Miss Lucy
Killian, age 19 of Silverton.One of the big catalog houses of
Chicago sends every February two car
loads of its catalogs to Salem, to be
mailed to points within 150 miles of
the city with postage according to
zone rates. But they come to Salem by
freight. The postage to mail these cat-
alogs out of Salem is paid here, and
amounts to \$1000. The total receipts
of the Salem office for stamps last
month was \$3278.50 and for third and
fourth class matter, which includes the
two car loads of catalogs, \$2021.55.Income blanks and blanks for cigar
dealers may be had at the postoffice.
But the problem of explaining all about
the income tax and such is not hand-
led at the post office. Those who are so
fortunate as to be obliged to pay an
income tax are referred to the city
banks.The U. S. boy's working reserve rec-
ommends a course in farm craft for
boys. Of the books suggestive for this
purpose the public library has the fol-
lowing: Hopkins, Story of the soil;
King, The soil; Bailey, The principles
of fruit growing; Plumb, Types and
breeds of farm animals; Roberts, The
horse; Root & Kelly, Design in land-
scape gardening; Wing, Milk and its
products.Special services at Keizer school
house the balance of this week and
all of next week, excepting Saturday.
Rev. S. W. Hall will preach on Thurs-
day evening and Rev. C. W. Keifer on
Friday. Services promptly at 7:30 p. m.H. M. Hulsey, who enlisted in the
merchant marine last August, is visit-
ing his parents here. He has been in
Panama for the past two and one half
months. After going through the can-
nel, he visited in the West Indies and
then on to New York city. He made the

WILL HAYS MAKES PLEA TO KEEP NATIONALISM

Speech Followed Day's Con-
ference With Northwest
Party Leaders.St. Paul, Minn., Mar. 8.—Addressing
a republican meeting here last night,
Chairman Will Hays of the republican
national committee declared the party
"will accept no substitute for fervent
American nationalism."
Hays speech followed a day of con-
ference with party leaders of north-
west states."Let us not for one moment lose
sight of our own supreme nationalism,
although we seek earnestly and prayer-
fully for methods becoming future
wars and will go far, indeed, in an
effort to that end," he said.
"The republican party has always
followed the flag and has made the
music for the nation. We will not join
any party that does not follow the flag
and keep step to the music."

RED CROWN IN ESSEX TEST

Average twenty-three miles to gal-
lon in San Francisco-San Jose run.
In a recent gasoline economy test
by the Essex stock car, Red Crown
gasoline again proved its superiority as
long-mileage, full-powered fuel. In a
test run from San Francisco to San
Jose the car averaged exactly 23 miles
to the gallon.Four passengers were carried and the
automobile editors of the San Francisco
Call and San Francisco Bulletin acting
as official observers stated that the
car's speedometer showed an even 115
miles of travel. Starting from the
Standard Oil company's service sta-
tion at Van Ness avenue and Pine
streets, San Francisco, the car's tank
was filled to the cap with Red Crown.
The following route was traversed:
Down Van Ness to Post, to Presidio
avenue, to Geary street, Cliff House,
down the Ocean Boulevard to Sloat
Boulevard, to Junipero Boulevard to
Colma and thence over the Highway to
San Jose. A normal rate of speed was
maintained on the entire trip, the speed-
ometer rarely showing less than 20
miles an hour or going above 30.
The return drive was over the same
course as that followed on the out-
bound trip and was made in about 2 1/2
hours. Upon the return of the car at
the Standard Oil Company's Van Ness
avenue service station the tank was
again filled to the cap with Red Crown.
Just an even five gallons were re-
quired, showing an average of 23 miles to
the gallon.This test shows again that Red Crown
straight distilled all-refinery gasoline,
will give maximum miles and uniform
power.JOURNAL WANT ADS PAY
JOURNAL WANT ADS PAY
JOURNAL WANT ADS PAY

TODAY TODAY TODAY

3 BIG ACTS

3 VAUDEVILLE 3

PEARL DAYTON
COMEDY
COMEDIENNE"DOMAN, THE GREAT"
Fool
PantomimistTHE GREAT BRACKENS
Sensational Novelty Wire Artists

BLIGH THEATRE

Born

the army in France.
The funeral services were held
Thursday at Rocky Point.

PERSONAL

SCHULZ — To Mr. and Mrs. A. L.
Schulz of Route 6, on March 6, 1919,
a daughter, to be named Helen Jo-
hanna.

DIED

HEDGES—March 4, 1919, at the age
of 69 years, William Fulton Hedges.
He is survived by a wife and chil-
dren by a former marriage, and two
grand children. He has one son with
the army in France.

KEEP YOUR EYES IN STYLE

Besides having efficient glasses, it is
just as easy to have becoming glassesSHELLY SHURONS MEET THE
MODE.DR. A. McCULLOCH
Optometrist

204-5 Salem Bank of Commerce Bldg.

You need Shur-
ons if you need Glasses