

Capitol Entertainment

TODAY ONLY

The Champion Western Picture of Them All



HOOT GIBSON

A Stirring picturization of Eugene Manlove Rhodes Famous Western novel "Bronson of Rainbow Ridge"

Directed by Jack Ford

"SURE FIRE"

A UNIVERSAL PICTURE

CAPITOL ORCHESTRA Always a Feature

PATHE NEWS You Always Feel at Home in the Capitol

HARGROVE'S
For Xmas Gifts for Men

WHEN SANTA CLAUS GETS STUCK

In choosing "the right" gift for a man—

He usually turns to us.

We fill his orders properly. So he sends us lots to fill.

We appreciate the necessity of the giver selecting gifts that are serviceable, and suitable—and at a price that is pleasing to pay.

This is just one of the features of our service for the holidays.

In the store we have many more gifts.

For instance—Ming's hose are up-to-date in style—

And down-to-date in price—

—and even downer.

Hargrove's

The Store You Can Depend On!

expectations when he "slows down to a walk." Span was several years ago Nevada's leading actor, and returned to California recently with the intention of entering the film again. He met Mr. and Mrs. Cowan soon after he arrived and took part in the dash to get the news came in. "Got myself some real claims," he tells Mr. Fogarty, "and also, 2,900 shares in the big strike. This is the biggest thing in my life, and I have with all kinds of money behind it. This looks like my fortune."

NEW REVENUE ACT SAME ON INVENTORIES

Business Men Need Experience No Difficulty in Figuring Income Tax, Says Collector.

"Merchants, manufacturers and business men generally need experience no difficulty in taking the new inventory for 1921 to conform with the new revenue act," says James A. Walsh, collector of internal revenue. The language of the revenue act of 1921 and the revenue act of 1918 relating to inventories are identical," he continues. They are:

"That whenever in the opinion of the commissioner the act of inventory is necessary, he shall order clearly to determine the income of any taxpayer, inventories shall be taken by such taxpayer upon such basis as the commissioner, with the approval of the secretary, may prescribe as conforming as nearly as may be to the best accounting practice in the trade or business, and as most clearly reflecting income."

"Present treasury regulations provide that inventories may be valued at either 'cost or market, whichever is the higher,' or 'cost or market, whichever is lower,' in taking their inventories for 1920. Thereafter, the regulations provide, changes can be made only after permission is obtained from the commissioner of internal revenue."

"In the case of a merchant 'cost' means the invoice price less trade or other discounts, excepting a strictly cash discount approximating a fair rate of interest, which may be deducted on the option of the taxpayer, providing a consistent course is followed. To the net invoice price shall be added the cost of transportation and other necessary charges incurred in acquiring possession of the goods."

"In the case of a manufacturer 'cost' means the cost of raw materials, supplies, expenditures for labor and indirect costs incident to production, including a reasonable proportion of management expenses, but not including any cost of selling or securing return on capital."

"Market' means the current bid price prevailing at the date of the inventory for the particular merchandise. The burden of proof as to the correctness of the price rests upon the taxpayer in each case. Where no open market quotations are available, the taxpayer may use such evidence of a fair market price at the date nearest the inventory as may be available, such as specific transactions or compensation paid for cancellation of contracts or purchase commitments. Where, because of abnormal conditions the taxpayer has regularly sold merchandise at prices lower than the market bid price, the inventory may be valued at such prices."

Value of Each Item.

"The correctness of such prices will be determined by reference to the actual sales of the taxpayer for a reasonable period before and after the date of inventory. Prices which vary materially from the actual prices so ascertained will not be accepted as reflecting the market price. Details of the value of each item in the inventory may be measured by the cost or market, whichever is lower. An entire stock may not be inventoried at cost and also at market price, and the lower of the two inventories used. Inventories on whatever basis taken will be subject to investigation by the commissioner of internal revenue, and the taxpayer must satisfy the commissioner of the correctness of the price adopted. He must be prepared to show both the cost and the market price of each article included in the inventory."

"In the conduct of modern business, it is of the utmost importance that every business, large or small, whether corporation, partnership or individual, shall maintain an exact record of receipts and expenses. No special system of accounts is prescribed by the bureau should show in detail inventories, purchases, sales, capital investments, depreciation and similar items required in making up income tax returns."

WOMEN CONTINUE XMAS SEAL SALES

Posts for Present Week Are Announced in Tuberculosis Association Campaign.

The sale of Christmas health seals by the women's clubs and religious organizations of Great Falls will continue all this week, it was announced Sunday night.

The Ursuline auxiliary and the Ursuline academy, for the past week in charge of the booths at the Park hotel and the Mecca inn, respectively, continued their work in these booths, but the auxiliary will aid in the campaign the rest of the week, it was announced.

The Ladies' union of the First congregational church will sell at the Paris store with Thursday reserved for the Women's club. Mrs. Eugene Hamm will have charge of the booth, Mrs. E. J. Cowley will have charge of the booth at the Club cafe this week.

Miss Evelyn M. Stanley will be in charge of the health seal booth in street forces, and the charge of the booth will be known as the high school girls' booth and the high school girls will also have charge of a booth in the Wheeler drug store.

The Ladies of the Baptist Mission circle will occupy the health seal booth at the Mecca Inn with Mrs. Oscar Embrey in charge.

The Women's club will sell health seals at the Park hotel with Mrs. E. J. Yeoman in charge. The U. C. T. ladies will occupy the booth at the Bee Hive confectionery store.

BILLINGS GAS RATE SET AT 50 CENTS BY STATE COMMISSION

Helena, Dec. 18.—The public service commission has announced an order establishing a temporary gas rate to apply in the city of Billings where the natural gas of the Elk basin oil field will be used by consumers beginning Monday.

Under the new rate consumers will get the first 100,000 cubic feet of gas for 50 cents per 1,000 feet. The next 100,000 will cost them 45 cents per 1,000 feet; the third 100,000 is at 40 cents per 1,000 feet; the fourth 100,000 at 35 cents per 1,000 feet; the fifth 100,000 at 30 cents, and the sixth 100,000 at 25 cents. All gas over 600,000 cubic feet and up to 1,000,000 cubic feet, will be sold for 20 cents per 1,000 and all over 1,000,000 cubic feet at 15 cents per 1,000.

The old rate in Billings for manufactured gas was a minimum of \$1.20 per 1,000 feet, with a maximum of \$1.95.

A protest has been filed by the citizens of Billings against the new rates established by the commission. Subsequently the board announced they would be temporary only. A hearing will be held some time in April, at which time permanent rates will be established.

WILLISTON HIGH SQUAD GIVEN FOOTBALL LETTERS

Special to The Tribune.

Williston, N. D., Dec. 18.—Upon recommendation of Coach Cutting, 16 members of the Williston football squad were awarded letters this week by Faculty Manager Evans. They are Cyril Culas, captain; Roland King, Joe Shaver, W. Addyman, A. Voha, William Hogan, A. Velch, Herbert Scott, Elmer Phillips, George Morkel, Ludwig Olson, Robert Farries, Lynford Cashman, Don McGibbon, A. Addyman and Paul Bangs.

JOHN LAYTON WINS 3 CUSHION TITLE FROM KIECKHEFER

Former Billiard Champion Defeats Holder in Hotly Contested Match in Chicago.

Chicago, Dec. 18.—John Layton, of Sedalia, Mo., Saturday night won the world's three cushion billiard championship, defeating Champion Augie Kieckhefer, of Chicago, 60 points to 58 in the third block of their 180 point contest. The final standing for the three blocks was Layton, 180; Kieckhefer, 171. Layton had a high run of 7 in 71 innings while Kieckhefer's high run was 5 in 120 innings.

The game, in the opinion of spectators was one of the most hotly contested matches ever witnessed here. Layton took the first block 143 to 68 to 44, but Kieckhefer came back by taking the second, 60 to 60, the score at the beginning Saturday night standing 113 to 120 with Kieckhefer under a 7 point handicap.

Almost from the beginning first one led and then the other. In the twenty-second inning Layton returned to California recently with the intention of entering the film again. He met Mr. and Mrs. Cowan soon after he arrived and took part in the dash to get the news came in. "Got myself some real claims," he tells Mr. Fogarty, "and also, 2,900 shares in the big strike. This is the biggest thing in my life, and I have with all kinds of money behind it. This looks like my fortune."

FOOTBALL PLAYER HAS HAND FROZEN DURING BUTTE GAME

Butte, Dec. 18.—While the temperature hovered between six and eight degrees below zero, more than 2,000 fans were in attendance at the final football game of the season here this afternoon. Centerville defeated Englewood, 33 to 0 to win the local independent championship for the eighth consecutive year. In the first five minutes of play one Englewood player had a hand frozen, but other special hardships were suffered from the cold.

MONTANA HALFBACK ON ALL-NORTHWEST CONFERENCE ELEVEN

Spokane, Dec. 18.—Five players from Washington State college are given places on a mythical all-star northwest conference football team selected by George M. Yarnall, this city, who has served as referee in northwest and coast conference games for a number of years. University of Idaho and Oregon Agricultural college are given two members each and the University of Montana and Whitman college one each.

The team includes: Dunlap, W. C. C., center; McKay, W. S. C. and Christen, O. A. C., guards; Comrade, A. Pitman and Dunton, W. S. C., tackles; Evans, Idaho, and Hickey, W. S. C., ends; Kasberger, O. A. C., quarterback; Irving, Idaho and Sullivan, Montana, halfbacks; Moran, W. S. C., fullback.

A second team is selected as follows: Calison, Oregon, center; Heritage, Whitman and Durawatcher, W. S. C., guards; Vohs, Idaho, and Lacey, O. A. C., tackles; Howard, Oregon, and McFadden, O. A. C., ends; Chapman, Oregon, quarterback; Johnson, Oregon, and Tilton, Whitman, halfbacks; Latham, Oregon, fullback.

ALCAZAR 10-20

PRISCILLA DEAN LON CHANEY in OUTSIDE THE LAW SELECT NEWS Her Doggone Wedding -- TODAY --

WANT DEBS RELEASED

Chicago, Dec. 18.—Chicago Federation of Labor Sunday passed a resolution urging President Harding to release "Debs, socialists, serving a sentence at Atlanta, by Christmas."

An executive committee report called on all public officials to urge public improvements to the end that the unemployment situation may be remedied.

FAMOUS PRODUCER DIES

Chicago, Dec. 18.—John C. Fisher, theatrical manager died suddenly here Sunday when about to take a train for Pittsburgh. He was with a company, the Irish Players, and had just concluded a five weeks' engagement here. Fisher was one of the producers of the play "Floradora," which netted its owners nearly a million dollars.

Two Victories Start Season for Moccasin Basketball Quintet

Special to The Tribune.

Moccasin, Dec. 18.—The basketball team of the Moccasin schools has started the season with two victories. There is an abundance of material from which to select players, there being 20 in the list of eligibles, and under the coaching of G. DeVore the team has maintained throughout the season. Friday night a picked team went to Buffalo and defeated the school team there, 30 to 18. Saturday night, the Denton school team contested for honors at the local gym and in a lively scrimmage was defeated 28 to 13.

CORNELL HAS EDGE ON PREDECESSORS FOR COAST CONTEST

Gil Dobie, Ithaca Coach, Knows Western Game From His Years at Washington.

New York, Dec. 18.—In the not improbable event that the unbeaten Cornell football eleven journeys to the Pacific coast to mingle with the University of California on New Year's day, the big Red team will possess at least one big advantage which was not enjoyed by other eastern outfits which have played at Pasadena—a well-rounded, comprehensive knowledge of the way they play the game there. Coach Gil Dobie will see to this and probably no one is better qualified than Gil to tell the Ithacans all about it.

For years, before he drifted east to coach, first at Annapolis and then at Cornell, Dobie was the directing genius of the University of Washington's football destinies and never lost a game.

Success Unshaken

He won the sectional championship so often that there came a time at last when the faculty, fearing that his great and growing influence over the student body might get beyond the constituted authorities, placed him under practically forced him to resign.

During his years at Washington Dobie saw the game gain its first real foothold on the coast and was an outstanding leader among those responsible for its subsequent sensational climb into popular favor. He established a "system" which found eager imitators all over the coast, and his coaching, along with meeting changing conditions, still enjoys a healthy vogue throughout the far west.

Now, it seems, Dobie is going to the coast with an eastern team to grapple with the undisputed champions of the section over which he used to reign. For two successive years the University of California has cleaned up everything in sight and is banking to trim a team representative of the best that the east can produce. Failing in their efforts to prevail upon Yale to make the trip, the monarch of the coast have invited Cornell to grapple with them and the indications are that the Ithacans will accept the nomination.

Fort Shaw Defeats Cascade Basket Men

The Fort Shaw basketball team defeated the Cascade high school second team by a score of 30 to 12 in the Fort Shaw armory Friday night.

Fort Shaw took the offensive from the start and their floor work and basket shooting skill proved too much for the Cascade team.

The line-up: Fort Shaw: Position Cascade Krug, C. C. Morrow Jenkins, R. F. Johnson Koger, L. F. Bowker Holmesland, L. E. Johnson Jeld, R. G. E. Johnson Smith (first half), center; Lamphere, sub.

DENTON HIGH DEFEATS MONTAGUE AT BASKETBALL

Montague, Dec. 18.—The girls' basketball teams, organized recently with Miss Chapin as coach, played its first game Saturday evening and was defeated 6 to 8 by the Reds.

James Patterson as coach, and Miss Paulson as manager, accompanied the boys' basketball team to Denton for a game with the high school team there Saturday. The game resulted 30 to 9 in favor of Denton.

VISIT RELATIVES ON WAY TO COAST

Special to The Tribune.

Chinook, Dec. 18.—Mr. and Mrs. J. M. Barr, of Geneva, Idaho, are visiting at the home of their daughter, Mrs. A. M. Allison, during the holiday season, and then will go to the coast to spend the winter.

MIKE GIBBONS MAY MEET WITH BRYAN DOWNEY SOON

St. Paul, Dec. 18.—Negotiations are under way to match Mike Gibbons, who won the newspaper decision Friday night over Mike O'Dowd, former middleweight champion, with Bryan Downey, of Columbus, Ohio. Gibbons and O'Dowd each will receive slightly over \$3,000 of the \$23,702 receipts Friday night.

MISKE COMES BACK, AGAIN IS FACTOR IN HEAVYWEIGHT CLASS

St. Paul Fighter Stood Off Dempsey and Fulton Before Injuring Spine.

New York, Dec. 18.—Billy Miske, who was a factor in the heavyweight class until he injured his spine, is coming to the front again. Before Miske had fully recovered his health and strength he mixed it up with Jack Dempsey and that affair set him back still further. Of late the St. Paul heavyweight has shown a return to form.

Not long ago he soundly thrashed Bill Brennan and now he believes he is fit to tackle any of the contenders for the title. Miske centers his attack up on Harry Greb. He says that Greb is all wrong to pretend that no one cares to face him. Miske has tackled Greb and won the fight here. He has something happened in a way that caused him to retire from the ring for a year. Since his return he has been able to beat such second raters as Brennan and Greb, but it is probable he will have to give up all hope of ever getting another crack at Dempsey.

Lynch Loses Form

Although Joe Lynch seems to have lost something of the good form he displayed last winter, he still is a highly interesting performer. Joe has a style of fighting that keeps the crowd on edge all the time he is in action so that whether he wins or loses he retains much of his popularity. When Lynch had won the decision over Midgott Smith he would have been matched with Pete Herman, the winner to meet Johnny Barr. As Herman and Smith are matched for a bout in Pittsburgh, it would be good idea to let Lynch and Herman fight it out in Madison Square Garden.

Open New Golf Club at Pinehurst, N. C.; Membership \$2,500

Pinehurst, N. C., Dec. 18.—Donald Rose's latest links achievement, the Mid-Pines Country club, was formally opened some days ago by Jesse Gunderford, the national amateur champion. The layout measures 6,393 yards and is so constructed that the first tee is the ninth and eighteenth greens are within a stone's throw of the clubhouse. Mid-Pines is situated at Knollwood, half-way between Pinehurst and Southern Pines, and prominent among its directors are L. M. Boomer, the hotel man; Leonard Tufts of Pinehurst, James Barber of Englewood, H. B. Swope and Horace H. Rackham. It costs \$2,500 to become a member of this club and the membership is to be strictly limited.

SCHAEFER VICTORY OVER WILLIE HOPPE BOON TO BILLIARDS

Transfer of Championship Stimulates Indoor Sport Among Aspirants for Title.

New York, Dec. 8.—The triumph of young Jake Schaefer in the world's championship 18.2 ballkine billiard tournament will do much to stimulate interest in the sport. The continual supremacy of Willie Hoppe, covering a period of something like 15 years, was a thing that caused many to turn their attention to something else. Hoppe's long reign was nothing short of a monopoly in the sport, and his concentration on billiards deterred many youngsters from becoming players.

Now, no doubt, there will be an influx of new faces in the sport. That Hoppe was only human, and susceptible to defeat as the next man, will fire some youngsters with ambition to come along and try for the high honors of the green-cloth sport.

The new champion is hailed with joy by all who have declared billiards to be the greatest of indoor games. That he will rule as long as did Hoppe is a question. Certainly his coming at this time will increase interest in the game this winter, and the various academies are sure to profit by the turn of events at Chicago.

Of course, Willie Hoppe has challenged his conqueror to a match, but it will not be before next March that he will play. Whether the ex-champion can come back and battle to a successful conclusion is a question. By the most expert it is considered doubtful that he will.

HARRY GREB IS MATCHED TO MEET JOHNNY WILSON

New York, Dec. 18.—Harry Greb, of Pittsburgh, will meet Johnny Wilson in February, for the midweight title in February. Tex Rickards has announced. It was also announced that the bout between Pete Herman, New Orleans bantamweight, and Midget Smith, of New York, would be held next Thursday night instead of Friday.

IMPERIAL

"The Little Theater With a Big Show" First Time Show!

10c 20c



WILLIAM FOX presents

BUCKLE UP Jones

in

OUTSIDE THE LAW

SELECT NEWS Her Doggone Wedding -- TODAY --

Directed by Edward Sedgwick

For Winter

If you want a cap for winter. One to chase away your fears. Of the cold get one with earlaps. Lined with fur to warm your ears. One that's lined, is good and heavy. One the wind just can't get through. That's the kind we have to offer. At a bargain price to you.

Winter Caps.....1/2 Price
Heavy Wool Sox.....1/2 Price
Heavy Underwear.....1/2 Price
Heavy Wool Sweaters.....1/2 Price

MIKE HASIT

Big Sandy High Loses to Havre Team, 27-6 in Opening Contest

Special to The Tribune.

Havre, Dec. 18.—In a hard game, featuring close guarding and personal contact, the Havre high team scored on Big Sandy, 27 to 6 in the first of the season's basketball games here Saturday night.

All but two of the regular Havre team, Mark Mayer and Everett Armstrong, were ruled out of the game because of scholarship standing. The new team was built up in about a week's time.

Roy Nichols at center for Havre played a good floor game, making five field baskets. Louis Mayer at guard picked off a pair of long ones. Mark Meyer speeded up at the last and answered five baskets.

Hershel Hurd for Big Sandy picked up two baskets that were made from the field. W. Scofield from Chinook refereed the game. The line-up was as follows:

Havre: Roy Nichols, c. R. Flaherty, Gerald Doty, G. Edmond Geille, Louis Meyer, sub. Donald Schultz, Arthur Reynolds, sub. Donald Schultz, Milton Fraser, sub.

Big Sandy: f. W. McClintock, Everett Armstrong, f. Herschel Hurd, Roy Nichols, c. R. Flaherty, Gerald Doty, G. Edmond Geille, Louis Meyer, sub. Donald Schultz, Arthur Reynolds, sub. Donald Schultz, Milton Fraser, sub.

KANSAS AND BARBARIAN GO TEN ROUNDS TO DRAW

Windsor, Ont., Dec. 18.—Sir Barbarian and Rocky Kansas fought 10 rounds to a draw Saturday night. It was a lively go all the way. Some newspaper critics dissented with the judges, claiming Barbarian should have had the decision.

French Ivory

Model Pharmacy

in the Recall line

SAMPSON GASOLINE

MUTUAL OIL COMPANY

TODAY ONLY!

JAMES OLIVER CURWOOD'S Sensational North Woods Drama

Flower of the North

—and—

Larry Semon

—in—

The Bakery

Tickets for the Midnight Matinee Dec. 31, 11:30 Now on Sale at Box Office

LIBERTY

Coming Tuesday BERT LYTELL

Coming Tuesday BERT LYTELL

GIFT PROBLEM SOLVED

To Make Him or Her Happy Buy Them a Ticket to the

MIDNIGHT MATINEE

And

JAZZ FROLIC

At the

LIBERTY THEATRE

December 31—11:30 p. m.

JOIN THE LIVE ONES

Tickets Now Selling and Selling Fast—at the Box Office

Mail Orders Filled in Order of Receipt—Admission \$1.10; Loges \$1.65—Including Tax.

The Christmas Store

Announces a Fifty Percent Reduction

ON BATHROBES, LOUNGING ROBES AND SMOKING JACKETS

SILK NECKWEAR, \$1.00, \$1.50, \$2.00, \$2.50

SILK KNIT TIES, \$1.00, \$1.50, \$2.00, \$2.50

PURE SILK HOSE, 75c, \$1.00, \$1.25, \$1.50, \$2

PAJAMAS, \$2.00, \$2.50, \$3.00, \$3.50, \$4.00

SHIRTS, \$1.75, \$2.00, \$2.50, \$3.00 to \$6.00

Compare the quality and prices and you will find that this truly is YOUR CHRISTMAS STORE.

NEDHOLM'S

ALWAYS LEADS