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TAX RETURNS MUST BE FILED BY MARCH 15

The Law Provides Heavy Penalties—Payment of Tax May be Made in Full at Time Filing Return or in Four Installments.

Washington, Feb. 24.—Work on the collection of \$6,000,000,000 has been begun by the Bureau of Internal Revenue. This is the estimated yield of the new revenue bill. The income tax provisions of the act reach the pocket-book of every single person in the United States whose net income for 1918 was \$1,000, or more, and of every married person whose net income was \$2,000 or more. Persons whose net income equalled or exceeded these amounts, according to their marital status, must file a return of income with the collector of internal revenue for the district in which they live on or before March 15.

Here is what will happen to them if they don't: for failure to file a return on time, a fine of not more than \$1,000 and an additional assessment of 25 per cent of the amount of tax due.

For "willfully refusing" to make a return on time, a fine not exceeding \$10,000, or not exceeding one year's imprisonment, or both.

For making a false or fraudulent return, a fine of not more than \$10,000, or imprisonment for not more than one year, or both, together with an additional assessment of 50 per cent of the amount of tax evaded.

For failure to pay the tax on time, a fine of not more than \$1,000 and an additional assessment of 5 per cent of the amount of tax unpaid, plus 1 per cent interest for each full month during which it remains unpaid.

In addition to the \$1,000 and \$2,000 personal exemptions, a taxpayer is allowed an exemption of \$200 for each person dependent upon them for chief support if such person is under eighteen years of age and incapable of self-support. Under the 1917 act, this exception was allowed only for each dependent "child." The head of a family—one who supports one or more persons closely connected with him by blood relationship, relationship by marriage, or by adoption—is entitled to all exemptions allowed a married person.

The normal rate of tax under the new act is 6 per cent of the first \$4,000 of net income above the exemptions, and 12 per cent of the net income in excess of \$4,000. Incomes in excess of \$5,000 are subject also to a surtax ranging from 1 per cent of the net income above \$1,000,000.

Payment of the tax may be made in full at the time of filing return or in four installments on or before September 15, and on or before December 15.

Revenue officers will visit every county in the United States to aid taxpayers in making out their returns. The date of their arrival and the location of their offices may be ascertained by inquiring at offices of collectors of internal revenue, post-offices and banks. Failure to see these officers, however, does not relieve the taxpayer of his obligation to file his return and pay his tax within the time specified by law. In this case taxpayers must seek the government, not the government the taxpayer.

THE DRIVE THAT EDDIE O'CONNOR REMEMBERS

Eddie O'Connor, who is a member of the 150th field artillery, which saw much hard service in France, writes to his mother and sister in this city from Neuennahr, Germany, under date of Jan. 29, as follows:

Dear Mother and Sister:—I received all your letters up to Jan. 6th and several examiners and would have written sooner but have been somewhat under the weather for the last week. I guess I had a little touch of the la grippe but I am feeling fine now.

I was sorry to hear that you had been worrying about me but I don't think any of the boys in this division done much letter writing the last two months of the war. It was one continuous round of work night and day, wallowing through mud and sleeping anywhere, that is, trying to, but I don't think anybody ever slept much. How could you with the gas burning your throat and nose all night, the cooties and vermin eating at you, and the continued whining of shells through the air and bursting all around you? You could tell by the whine when one was coming close and a person sure could hug the ground till it bit. Many a time I have had dirt and shell fragments thrown all over me. I have seen men torn to pieces all around me and one day a horse I was holding had his hind leg nearly cut off by a piece of shell. I will never forget the morning of Nov. 1st, the morning the drive started in the Argonne. Our guns were pulled up even ahead of some of the 75's, right up to the infantry third line, so close that an infantry officer made the remark that we ought to have put bayonets on our big guns. Our post of command was right along by the side of our First Aid station in the shell torn village of Sommerance. The Germans were shelling us hard every night so of course we were all anxious for the drive to start and it did on the morning of the 1st. The street in front of the P. C. was full of wounded—Americans and Germans and the wounded Germans were constantly pouring into the first aid station to have their wounds dressed. They didn't need any guards to bring them back, they were glad enough to come on in and turn themselves in as they said it was almost impossible for any living thing to survive under the barrage that morning. Our infantry and the 2nd Division Marines made the attack and kept going until they reached Sedan about the time the armistice was signed. They were going so fast trying to keep up with the retreating Germans that they had no communication with them for several days. A column of artillery, supply trains, etc., 14 miles long, was on the road trying to get up with them but never did get close enough

H. M. MOORE RETURNS FROM CHICAGO WITH A BRIDE.

When H. M. Moore, manager of the Ritter Bros. Drug Co., left for the east four weeks ago to visit with his mother in Iowa and take in the sights at Chicago, he did not so much as hint to his friends that his visit to Chicago was for the purpose of claiming as his bride one of the charming young ladies of that city. But such was the case and Wednesday, Feb. 19, at the home of David Stevens, uncle of the bride, Mr. Moore and Miss Isabelle Ferguson were united in the holy bonds of matrimony. Mr. Moore has been a resident of Chicago for some years, and during the past year she was in the millinery department of the Marshall Field company.

Mr. and Mrs. Moore arrived in Montpelier last Saturday afternoon. They will go to housekeeping as soon as a suitable home can be secured.

A TREAT FOR MUSIC LOVERS OF MONTPELIER

Prof. J. J. McClellan, the noted Salt Lake organist, and Prof. Willard Weihe, the premier violinist of the west, will give a concert in the Montpelier tabernacle on Monday night, March 10, assisted by the stake choir. This will be the first assemblage to be held in the new tabernacle and the selections by Prof. McClellan on the \$2,500 pipe organ will alone be worth the price of admission. It is expected that the tabernacle will be filled to its capacity on this occasion.

to do much more firing before the armistice was signed. It is all over now, though, and to look back at it seems like some delirium or hideous dream.

I am sending you a descriptive booklet printed in English of this town. I guess it was used as advertising matter before the war. I am going to try and get hold of some copies of the last Stars and Stripes and send you, it contains an interesting history of some of the battles of the Rainbow Division and some other interesting articles. I went up to the Rhine the other day, horseback, with a bunch of the fellows and was up to Coblenz one day on pass and had a very good time.

It is getting late, so I will have to close for this time—but will write you again in a few days. I hope you are all well and that I will soon be with you.

There is a class of persons so anxious to be helpful to everybody they succeed in helping nobody.

The Annual Problem



IDAHO INVESTED NEARLY \$6,000,000 IN WAR STAMPS

Allen B. Eaton, executive secretary of the war savings department of Idaho, has issued a statement covering the war savings records during 1918. His statement gives figures showing just what Idaho accomplished, the figures from the counties which stood first and the sales in each county.

The report says in part: "During 1918 Idaho sold war savings stamps to the amount of \$5,861,664.73, in maturity values. This is a per capita sale of \$14.50 for the state. In a word, Idaho's record about equals the performance of the country as a whole or is perhaps a little ahead of the average performance."

"The statistics show that there were four counties with a record between \$20 and \$30 per capita; fifteen counties with a showing of between \$15 and \$20; eleven counties between \$10 and \$15; and eleven counties below \$10 per capita. Power county is at the tail end of the list, with a showing of only \$4.46 per capita in maturity values. This would be considerably less in actual cash."

"Ada county had been among the first five until the end when she slipped to eighth place, with a maturity value per capita sale of \$17.50; Ada county's cash postoffice sales for the year amounted to \$479,819.99."

The record for counties is as follows:

County.	Total sales.
Blaine	102,831.64
Bonneville	265,595.35
Lemhi	114,080.94
Oneida	139,865.86
Twin Falls	440,565.65
Fremont	255,528.00
Nox Perce	255,258.00
Ada	257,315.13
Shoshone	579,692.15
Bannock	365,243.67
Custer	377,436.85
Benewah	74,075.73
Carvon	134,825.52
Gooding	255,729.51
Butte	118,968.24
Franklin	52,048.75
Gen.	127,703.41
Bear Lake	95,104.13
Lewis	132,432.49
Elmore	103,210.78
Camas	82,876.90
Boundary	44,075.16
Lincoln	55,379.93
Latah	97,973.48
Bonner	237,601.71
Madsen	147,161.92
Washington	95,035.43
Adams	129,245.94
Bingham	59,351.84
Kootnai	148,901.50
Boise	207,951.67
Teton	27,605.54
Payette	36,916.26
Idaho	104,646.77
Clearwater	107,408.58
M'nidoka	40,592.16
Castia	60,844.03
Valley	74,559.81
Jefferson	15,901.88
Owyhee	47,255.03
Power	20,470.46
	29,747.27
	\$5,861,664.73

IMPROVEMENT AT MONTPELIER HOSPITAL

The Montpelier hospital is undergoing improvements which will make it as strictly sanitary as any hospital in the inter-mountain region. All of the wood work, walls and ceilings are being enameled, six coats being put on in the operating room. A new apparatus of the latest design has been installed for sterilizing the water, instruments and dressings used in operations. The improvements represent an outlay of about \$500, and shows a desire on Dr. Ashley's part to keep up with the times.

The Examiner, \$2.00 a year.

ONE UNIT OF OLD SECOND IDAHO BACK FROM FRANCE

The 116th engineers arrived in New York a few days ago and will be mustered out at Camp Dix, N. J. This unit is composed of four companies of the old Second Idaho regiment, one of the companies being from Boise. The Commercial Club of that city is arranging to give them a royal reception upon their arrival home.

As the 116th is composed entirely of Idaho boys, it is to be hoped that on route home they will pass through Montpelier in the day time. This will be their first stop in Idaho and the people of Montpelier and Bear Lake county would like to have the privilege of giving them a little treat. These boys, along with the rest of the old Second Idaho, were given a rousing farewell as they passed through Montpelier a year ago last October "on their way to Berlin." That they did not reach the German capital was not the fault of the boys, but they did their full part in putting the fear of God into the Germans, and Bear Lake is just as proud of them as are the counties from which the several companies of the 116th were recruited, and Montpelier is "just itching" for the chance to give them hearty handshakes and otherwise welcome them home. We believe that an effort should be made with the railroad officials to have the train carrying these boys home scheduled so it will pass through Southern Idaho in the day time, as every town between Montpelier and Boise would like the chance of greeting returning heroes.

COUNTY DADS GRIND OUT BATCH OF BUSINESS

Commissioners Peterson and Wright held a two-days session this week and run quite a batch of business through the hopper. Commissioner Howell was detained in Salt Lake and was unable to attend the sessions.

The bonds of several precinct officers were approved, bills were allowed, the jury list for 1919 was drawn, the application of Sheriff Athay for the appointment of a deputy was granted and the salary fixed at \$100 a month. Auditor Rich was also granted a deputy at a salary of \$90 a month.

Owing to the absence of Commissioner Howell, the appointment of a county physician was deferred until the next meeting on March 11. The official proceedings will be published next week.

MRS. OSTERLIN, PIONEER OF ST. CHARLES, PASSES AWAY.

Mrs. Karin Osterlin died at the home of her daughter, Mrs. Marie Clark, in St. Charles on Monday, Feb. 17. She was born in Marsta, Sweden, on Sept. 25, 1835, but the greater part of her life, before coming to America, was spent at Stockholm. She came to this country during the summer of 1873, and located at Salt Lake. Soon after arriving here she was married to H. P. Osterlin and that fall they removed to St. Charles, where she has since resided. She lived a quiet life and was very devoted to her family and religion.

Her only son and one daughter preceded her to the Great Beyond a few years ago. She is survived by one daughter, eleven grandchildren and one great grandchild.

Impressive funeral services were held at the St. Charles ward chapel on Monday, Feb. 20.

SIX BILLION DOLLAR WAR TAX BILL NOW IN FORCE

President Signs the Measure While En Route from Boston to National Capital—Secretary Urges Cheerful Acquiescence.

Washington, Feb. 25.—Signing of the revenue bill by President Wilson en route to Washington last night puts into operation the machinery for collecting six billions of taxes this year.

Higher taxes go into effect today on liquor and soft drinks, including near-beer, grape juice, sodawater and mineral waters, and on tobacco and so-called luxuries. Anticipating the imposition of new taxes, thousands of gallons of whisky had been withdrawn from government bonded warehouses within the last week, with tax paid at the old rate of \$3.30 a gallon, to escape the higher rate of \$6.40 a gallon now effective.

Articles in the "luxury" class on which new taxes go into effect today include automobiles and motor accessories, pianos, sporting goods, chewing gum, cameras, candy, firearms, slot machines, toilet soaps and art goods. The tax is paid by the manufacturer.

Other features of the tax bill which go into legal effect today, but which retroactive and which consequently are not practically affected by the time of the signing of the bill, include the following:

Taxes on incomes, express profits and war profits; estates and inheritances; and excise taxes on special businesses, such as brokers, bowling alleys, insurance companies, theatre and amusement place proprietors and liquor dealers. Drastic measures to prevent narcotic drug traffic become effective at once.

On April 1, new taxes on railroad

and steamship tickets, pipe lines, insurance, theatre admissions and club dues and a variety of stamp taxes become effective. Levies against the excess of value of so-called simulacra, such as articles of dress, will be made after May 1. The soda fountain tax becomes effective May 1. Taxes on products of child labor will be imposed in sixty days.

Secretary Glass today appealed to the American people to pay cheerfully the higher war taxes which went into effect today with the signature by President Wilson of the new revenue bill. He referred to it as a "victory tax," to bear the cost of a war which has brought "the ineffable boon of peace."

Secretary Glass' appeal, asserting that "the war must be paid for," said:

"It is a shallow kind of patriotism that does not burn brightly in time of peace as well as in time of war. It is a poor sort of patriot who would shirk the duty he steadfastly performed a year ago."

"The income tax this year was a liberty tax. This year it is a victory tax, but the purpose of each are the same, to defray the cost of a world's war that has brought to the United States and its associates the ineffable boon of peace."

"The government, therefore, appeals to that higher form of patriotism which is not dependent upon the shouting and the tumult to co-operate in the collection of taxes this year with the same splendid spirit of last year."

CONVENTION PLAN IN PLACE OF PRIMARY.

The legislature has repealed the state-wide primary and substituted in its place party conventions for the nominating of congressional, judicial and state officers. This action was taken Tuesday afternoon, when the house passed senate bill No. 65. It was approved by party vote, the republican majority voting for and the democratic minority against. But one republican voted against the bill. He was Representative Bennett of Gooding.

The measure will shortly be before Governor Davis for approval. What action he will take is causing no little speculation in legislative circles. There is a possibility he may return it with the request certain changes be made or may veto it, say those opposed to the repeal act. Those in favor of the measure declare he will sign it.

Under the primary law as changed by this bill, the recognized political parties will hold state conventions made up of delegates selected at county conventions. The delegates to the latter will be elected at county primaries at which county and legislative candidates are nominated. The nonpartisan judiciary is done away with. Under the law as it now exists, candidates for the supreme and district courts were nominated at primary elections without party designation or nonpartisan. If the amendatory law becomes effective each party will put up its candidates for the bench, just as congressional and state office candidates are to be nominated in the conventions.

DEFENSE SEEKS TO IMPRACH WITNESS.

The trial of the Henningsen Produce Co. and other like organizations, which has been in progress before the U. S. court in Boise for the past two weeks, is attracting wide attention. J. R. Brennan and B. F. Small, who were called to Boise the first of last week as witnesses, are still there. The feature of Wednesday's proceedings was the attempt of the defendants to impeach the testimony of B. F. Small. Wednesday's Capital News says:

Witness Small testified that he was manager of the Montpelier branch of the Henningsen Produce company for four months, from 1912 to 1913, dur-

FRANK ROOP IS GUARDING THE RHINE IN GERMANY.

Mrs. E. L. McClave is in receipt of an interesting letter from her son, Frank Roop, who has been in France ever since the first expeditionary army went across to put the Rhine to sleep. A portion of the letter is as follows:

You ask what battles I have been in. Was in Champagne and it was there I was wounded July 15. Myself and four other boys were in a "pill box," when a big shell hit it, blowing our gun to pieces and killing all the other boys and breaking two of my ribs and cutting a deep gash in my left side. I was taken to the hospital and discharged in time to go in with the company at Chateau Thierry, which was the worst battle of them all. From there we went to St. Mihiel and went over the top there and were ready to go into the rest camp afterwards, which we did. I contracted pneumonia and was taken to the hospital again, but released just in time to join the boys on the way to the Rhine as an army of occupation. We are at Kripp. My address is 151 M. G. Bat. Headquarters Co. 42nd Division.

CUMMINS IS THE NEW DEMOCRATIC LEADER

Washington, Feb. 26.—Homer S. Cummins of Connecticut, was elected chairman of the National Democratic committee today. The committee voted to reorganize for an aggressive campaign in 1920.

ing which time L. E. Biddick, field agent for the Henningsen people, suggested to him that he take off two points in his tests, saying "You understand what they want, and if you cannot do that, you must get out." Shortly after that Small was discharged by Henningsen, and Biddle and others sent to Montpelier to take over the affairs of the company. They suggested that Small turn over everything and make all settlements by letter with the home office afterwards. This he refused to do. According to the testimony he checked short with the company while Biddick and others were there and had a row with Biddick. Small refusing to turn over the office until checked out and given a clearance. In this connection he testified that he locked Biddick and the others in the cream room all day. Defense then asked Small if he had not said that he "had cost the company \$100,000 and would cost them more," to which Small replied that he had not said any such thing.