



Last Saturday the tournament ended with one defeat for American Fork when it played the Lehi five for State Championship.

The local boys kept up their score during the first half of the game, Lehi being ahead just one point. But during the second half Lehi almost doubled the A. F. score. And at the end of the game Lehi was State Champion. A. F. holds second place.

The first day of the tournament Wednesday, American Fork defeated the Jordan High in a rather slow game. The score was 24-28.

Thursday the boys defeated the West High in a somewhat faster game with a final score of 28-24. Friday they played Springville. The final score being 28-35.

Although the local team did not win the State Championship, they have made a splendid record for the High school. They have played 19 games this season and lost but one.

Friday evening the Freshmen gave a dance in the High school gym. The whole student body was invited with special invitation to the Sophomores and Eighth grade. The dance was not very well attended, but those present reported an enjoyable time.

Tuesday was one of the biggest days of the year at the High school when the whole student body joined together and celebrated in honor of the boys and the coach.

In the morning a program was held. Mr. Roberts of the B. Y. U. was the speaker. The band and glee club furnished the music. About the girls sang an original song about the boys of the team. In the afternoon the students assembled in the gym and were treated to a peanut bust. After which they went down town and paraded through the streets and stores.

Then an assembly was held on the bank corner and speeches were made in honor of the team and coach.

At night a dance was held in the Apollo Hall. There was a large crowd and everybody had an enjoyable time.

Last Monday a basket ball rally

was held. The student body gave nine Rah's for the team and then for each of the boys. Mr. Nielsen gave a talk on what the boys have really done. After the rally Lehi sent an invitation to A. F. H. S. to attend a matinee dance Monday afternoon, and a large number of the students went over.

DELINQUENT NOTICE

Of the Monarch Mine Company, Principal Place of Business, American Fork, Utah.

NOTICE—There are delinquent on the following described stock on account of an assessment levied on the 26th day of January, 1922 the several amounts set opposite the respective shareholders names as follows:

Cert. No.	Name	Shares	Amt
355	John Bauffman	5000	\$5.00
432	John Bauffman	1000	1.00
198	T. D. Cunningham	1000	1.00
362	T. D. Cunningham	14,000	14.00
363	Shand Cunningham	5000	5.00
388	Fon Cunningham	2866	2.86
403	Fon Cunningham	466	.46
35	Douglass Hindley	1000	1.00
156	F. M. Houston	1000	1.00
311	F. M. Houston	1500	1.50
390	Helge Johnson	1000	1.00
34	Marie Mayne	1000	1.00
430	W. A. McBride	45500	45.50
152	Emmeline McBride	3500	3.50
87	E. J. Seastrand	1000	1.00
422	E. J. Seastrand	15000	15.00
427	W. H. Stone	3300	3.30
223	J. W. Storrs	1000	1.00
244	J. W. Storrs	2000	2.00
335	C. B. Snyder	500	.50
452	Leora Turner	1000	1.00
117	J. B. Broadwater	2000	2.00
280	J. B. Broadwater	1000	1.00
436	J. B. Broadwater	2500	2.50
139	Mrs. Margaret Broadwater	1000	1.00
281	Mrs. Margaret Broadwater	1000	1.00

AND in accordance with law and an order of the board of directors made on the 25th day of January 1922 so many shares of each parcel of stock as may be necessary will be sold by the secretary at City Hall, American Fork, on Saturday, March 18, 1922 at 10 o'clock p. m. to pay delinquent assessment, cost of advertising and expense of sale.

WARREN ANDERSON, Secty. First Publication March 4, 1922. Last Publication March 11, 1922.

Highest price paid for clean rag—Bring them to this office.

OFFICERS' SALARIES EXEMPT FROM TAX

Compensation for personal services in the form of salaries, wages, commissions, fees, tips, bonuses and pensions form the principal item in the returns of millions of taxpayers. As a general rule, all such income is subject to tax. However, there are exceptions with which the taxpayer in the interest of self as well as the Government, should familiarize himself.

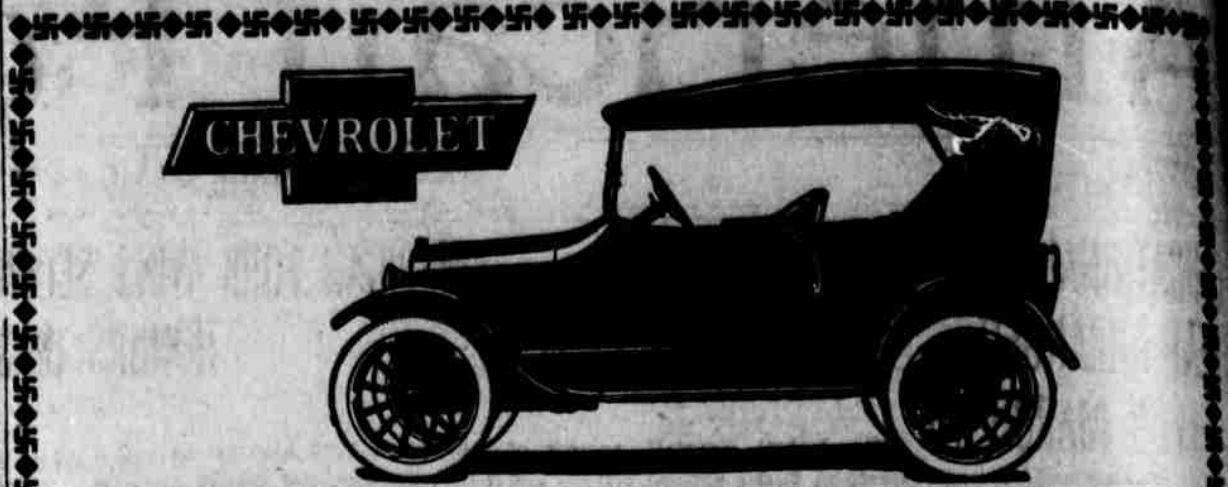
Salaries paid to its officers and employees by a state or "political subdivision thereof" (city, town, county or hamlet) are exempt from taxation. The reason for this is that the Federal Government does not tax such activities of a state. Fees received by a notary public commissioned by a state are not taxable, neither are fees paid jurors by a state or political subdivision thereof. Witnesses in law suits, however, even though subpoenaed by state's attorney are not considered employees of the state, and fees received by them are subject to taxation.

Payments by a state, etc., on contracts, etc., are taxable income to the recipient who is neither an official or employee of the political subdivision.

The commissions of a receiver appointed by state, county or municipal court are not taxable. The commissions of an administrator or executor are taxable because they are not paid by a state or political subdivision, but out of the estate of the deceased.

Salaries of federal officers and employees, including those of the territory and District of Columbia are subject to tax. Salaries and fees paid by the United States to its ambassadors, ministers or consul accredited to foreign countries or by a foreign Government to United States citizens are taxable, and the amount spent by them for entertaining is not deductible. Fees paid a juror by the Federal Government are taxable income, likewise the fees received by a referee, trustee or receiver, under the National Bankruptcy Act. The fees received by a notary public commissioned by the District of Columbia are taxable.

Annuities paid by the government to retired employees are subject to tax to the extent that the aggregate amount of the payments exceeded



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A Five Dollar Bill will be given to any person who will have a Chevrolet salesman demonstrate to him the 1922 Superior-Chevrolet illustrated above, and who then buys a two-speed car within 30 days after the demonstration.

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If a fair comparison does not convince you that the Chevrolet is at least \$150.00 better value for your money, and if you still believe it to your advantage to buy a two-speed car, and make the purchase within 30 days, we will cheerfully hand you the \$5.00 for the opportunity you have given us of showing you the merits of the Chevrolet.

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Martin Nielsen,

AMERICAN FORK, UTAH

GARAGE 25-W

Phone for Demonstration

RESIDENCE 143-W

the amounts withheld from the compensation of the employees. Amounts deducted and withheld from the basic salary, pay or compensation paid to employees in the civil service of the United States, in accordance with the provisions of the act for pensions to Government employees should be reported for income tax purposes. The total compensation of the employees should be reported in gross income. No corresponding deduction can be taken for the amounts withheld, inasmuch as such amounts are payments towards the purchase of annuities provided for in the act.

Inquiries received indicate the impression in the minds of many persons that all school teachers are exempt from payment of the income tax. Teachers are not exempt because engaged in educational work. As a rule the salaries paid public school teachers are exempt, but only for the reason that they are employees of a state or political subdivision thereof. The special exemption of \$5,500, allowed under the revenue act of 1918 persons active in service in military and navy forces is repealed by the revenue act of 1921. Soldiers and sailors are allowed only the exemptions granted other individuals, \$1,000 if single, or married and not living with wife or husband, \$2,500 if married and living with wife or husband and the net income for 1921 \$5,000 or less, and \$2,000 if married and living with wife or husband and the net income was more than \$5,000.

THE MARINES PREFER THEM SINGLE
Washington, March 11 — Old Man Mars may be groggy from the stiff body blows that have been rained on him from all quarters since Armistice Day of 1918, but he won hands down in St. Valentine's Week over the forces of Cupid in a decision of the Marine Corps. In the future no married man will get by the recruiters who wear the blue of the Marines, nor will any be reenlisted from any branch of the service except in specific cases of men on duty at certain staff offices, those detailed on recruiting duty and the benefactors who have had long and honorable service with the sea soldiers.

The order of Major General John A. Lefebvre was not issued as reflection on fighting merits of the men who have been seriously wounded by Cupid's arrows. Vaudevillians who declare that the married man is a better warrior because he is always fighting will find no support in the order. It was passed on economic reasons; the pay of a private and the lack of quarters at most stations for the families of enlisted men being the controlling reasons.

Notice to Contractors

Sealed bids for the erection of a Gymnasium Building at American Fork, Utah, will be received at the office of Board of Education, Alpine School District, American Fork, Utah, until 2:45 p. m. Tuesday, March 21, 1922.

Separate bids will be received for the General Contract and for the plumbing and heating combined. Contractors in Utah County and South are to apply to Board of Education for plans.

Contractors in Salt Lake County and north are to apply to Ware, Treganza & Cannon, Architects, Salt Lake City for plans.

Each application for plans must be accompanied by a check for Ten (\$10.00) Dollars payable to Ware, Treganza & Cannon, which check will be forfeited by the contractor in the event of failure to return plans on or before the date set for receiving bids.

A certified check for not less than three (3) per cent of the amount of the bid must accompany each bid.

All bids to be sealed and addressed to the Board of Education, Alpine School District, American Fork, Utah. For further particulars, see "Notice to Contractors" attached to the specifications.

All previous bids have been rejected. M. E. KARTCHNER, Clerk of Board.

DOG RECOGNIZED ITS HOME

Even at Sea, and at Some Distance, Animal Knew Destroyer to Which it Belonged.

Except for the serial numbers painted boldly on the bow, most persons have the greatest difficulty in recognizing one of the 300 destroyers in the United States navy from another, but there is a dog aboard the destroyer Schenck No. 150 which seems in this regard to have far more than human intelligence.

This dog—of no particular breed—has been aboard the Schenck for about two years.

Officers aboard the Schenck are telling the story of how, not long ago, when the vessel went from Pensacola to Guantanamo, the dog was lost. He could not be found when the time for departure arrived, although the crew had been searching the town for him for almost two hours.

It developed that the dog, after the Schenck departed, reached another destroyer and went to sea with them. During the voyage the two destroyers passed well out to sea. The dog was on the bridge and barked so loudly that he attracted the attention of the Schenck.

The Meanest Man.
A hotel-keeper has been found in Missouri who is so mean that when a baby was born in one of his rooms he immediately wrote its name on the register and began charging it for room and board.—Boston Transcript.

March 1st

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