



If in Doubt File Return

Revenue Collector C A Rasmussen of Helena sends the following to us with the request that it be given publicity:

"My attention has been called to a number of articles appearing in various newspapers and publications over the state from public accountants and so-called tax experts giving advice as to just who were and who were not required to file income tax returns. In some of the newspaper articles I find a number of erroneous statements. It should be borne in mind that none of these statements are authorized by the Department at Washington, or by the collector of this district. Authorized published statements are sent out by the Department at Washington and they have been published by various daily and weekly newspapers in this state and are being run in numerical order. These are authorized, and taxpayers may rely upon the information contained therein.

"We are continually confronted by the fact that a number of taxpayers seemingly cannot escape the conviction that because their net earnings do not reach \$2500, if they are married they do not have to file a return; or that if their net income does not reach the amount they are allowed by their exemptions as heads of families, they then conclude that it is unnecessary for them to file a return. This is also erroneous. Any single person whose net income is \$1,000 or more must file a return, regardless of what his exemption may be. Any individual who is married and whose net income is \$2,000 or more must file a return regardless of what his exemption may be.

"There is a further reason why individuals who are not certain as to their income and as to their liability should file a return. If in doubt every corporation, partnership, or individual employing help is required under the law to furnish to the collector a form known as number 1099 giving a list of their employees and the salaries paid to them. It is often found that these concerns have failed to enumerate all of their employees, and it then becomes necessary to call on the individuals and make an investigation as to the amount of salary received, or the reason for failing to file a return. Very often these concerns neglect to give the information as to whether their employees are single or married, their employees are single or married by the Department when the returns for the current year have been filed. In that case a married man whose salary was less than \$2,000 would be called upon to furnish the needed information to straighten the matter out. Thus the individual is put to an unnecessary loss of time and expense in appearing before the collector or deputy collector to answer these questions. This causes irritation and friction, for which the taxpayer cannot well be blamed. This could have all been avoided had the taxpayer filed a return.

"The reasons set forth above indicate to some extent why it is best, when an individual or taxpayer is not sure of his position, to file a return. It costs the taxpayer nothing, and a year or two later may save him considerable trouble—and perhaps expense. When in doubt, file a return."

INTERMOUNTAIN LIVESTOCK

On the page along with the brands this week will be found the advertisement of the Salt Lake Union stockyards. Old-timers in this section can remember when the cat-hammed Texas steers driven from the Lone Star state to the rich pastures of the Big Hole were trailed on down to Salt Lake in the fall and sold for about enough to buy a plug of tobacco today. Now local Salt Lake City buyers are on the lookout at the Union stockyards for the products of the Big Hole, "the home of the cow and the big beef steer," and coast buyers are there too. The Los Angeles Livestock Special leaves the Salt Lake yards daily at 10 a. m.

Albert Smith has gone on a visit to his old home in Missouri. His trip will extend over a period of six weeks probably, and will take him down into Oklahoma where he has relatives. We envy him this part of the vacation, for when in Oklahoma we used to take the same trip.

ILMA STEPHENS PASSES AWAY

Ilma Leota Stephens, in her 18th year, eldest daughter of Mr. and Mrs. D J Stephens, was born September 18, 1904, and died February 14, 1923. With the exception of one year at Salt Lake and one year at Missoula, attending high school, her life was spent at home on the Meadow Lawn ranch of her parents until, on the 6th of last September, she entered the Murray hospital at Butte in training for the noble profession of nurse.

Her generous and sympathetic nature and her devotion to duty caused her to early become a general favorite with her fellow nurses and the medical staff, the combined and untiring efforts of whom were unceasingly put forth in the endeavor to save the promising young life. Science and loving care was of no avail and at 4:30 in the afternoon of the 14th inst. her spirit was claimed by its Maker.

Her mother and father had been in constant attendance from the time of her first illness January 27 until the end.

It were useless to attempt to portray the popularity of the beloved maiden here in the Big Hole where she was so well known, but the following in The Standard attests the esteem in which she was held at the Murray hospital. "Thursday evening at 8 o'clock services were conducted at the Sherman & Reed funeral home by the Rev. G L Clifford of the Mountain View Methodist church. Nurses of the Murray hospital attended the services in a body. Mrs. Paul Bailor sang several beautiful selections among them being 'Thy Will Be Done' and 'Some Sweet Day'.

Funeral services were conducted in the Wisdom church at 1 o'clock Sunday afternoon, conducted by the Rev. Johnson, local pastor, and there was a rarely staid room in the church. Murray hospital attaches sent more than 60 set pieces, the perfection of the combined efforts of Butte's best florists. These with the flowers offered from Butte by friends of Miss Ilma in Wisdom and the Basin, together with the floral offerings from Wisdom homes, transformed the interior of the edifice into a perfect bower.

Mrs. Squire presided at the organ and played as the opening of the services Shubert's "Death Song." Mesdames Francis, Reed, Troupe, Miss Virginia Crane and Messrs. Anson, McKeivitt and Stewart sang "Safe in the Arms of Jesus; Mesdames Francis and McKeivitt, accompanied by the church choir, sang "Saved by Grace" and the choir most effectively rendered "In the Sweet By and By." While friends viewed the remains Mrs. Squire played Gluck's "I Have Lost My Euridice," "Rest" and "Angels' Serenade," Braga, swinging into the "Death Song" while the casket was being carried out.

Interment was made in the pretty Briston cemetery, Reverend Johnson conducting services, and the body lies where in life the purple hills and green meadows framed as sweet a life as was ever given and taken by Him "Who doeth all things well."

BIG SHOW AT SALT LAKE

Salt Lake City has begun advertising the sixth annual Inter Mountain Livestock Show to be held in the historic city April 3-4-5-6-7 of this year. An exhibit of over 2500 head of prize cattle, sheep and hogs of all breeds will be featured and \$7755 will be given in awards to the best lots.

This is called "The West's Big Show" and there is no admission fee and no entry charge. An athletic carnival will be staged during the week and special railroad rates are arranged for stockmen and there are many from this section no doubt who will attend.

WONDERS OF THE RADIO

At the U-U ranch Monday night Mr. Miller, while entertaining Mr. Hill of the Pacific Coast Advertising company, who is here fixing up the tower, picked up Troy, New York. New York City, and Newark, N. J.

An American ship of the Canadian line in the English channel picked up Fort Worth, Texas, Sunday night and only a few days ago a Scotchman on his native coast picked up Los Angeles.

We are beginning to appreciate the wonderful power of nature.

RUDE RURAL RHYMES

FORTY PLUS

When I was twenty-two or three, I thought the world was made for me; it was my oyster and my clam, my pie, my cabbage and my ham, which I could swallow at my pleasure and then, full-fed digest at leisure. For me the sun arose at dawn; he brought the heat and daylight and life the moon when he was gone. For me bloomed all the pretty flowers in ad the woods and yards and bowers; for me I deemed all the pretty girls with rosy cheeks and fetching curls. On every side of every street were restaurants where I could eat. In every clutch were cushioned pews where I might take a restful snooze. Blue were the skies that bended o'er me when all my future was before me. But my impudence has declined since half my future is behind. The sun warms all, both bound and free, lights other folks as well as me; the pretty girls that charmed me then became the brides of other men. Of many hopes has life bereft me, my feet are flat and my hair has left me; yet still the world is no less pleasant for being shared by prince and peasant. When all mankind have had their share there's golden sunshine still to spare and unclaimed flowers bloom everywhere. Though youthful loves had numbered fifty, though all were sweet and all were nifty, with Hannah's gentle hand in mine I'd scorn the other forty nine. What should I do with ten or twenty; why ask for more when one is plenty? —BOB ADAMS

CONDITION OF MONTANA LIVESTOCK GOOD

Special Report of Federal-State Co-Operative Service Shows Almost Ideal Conditions and Notes Increase of Dairy Stock

The special livestock report just issued by the federal-state co-operative crop and livestock reporting service indicates that among the factors affecting the state's livestock industry, the favorable ones at present far outweigh those which are unfavorable. Continued mild and open weather throughout practically all of January which permitted nearly maximum use of winter pastures and ranges, livestock in excellent condition, a general surplus of hay and other feed, very light losses to date, the forest service announcement of no advance in grazing fees for the coming season; evidence of many ranges coming back under the high usage, increase in pork production and in dairying justified by good prices, and a general confidence in the future demands for livestock and their products, as indicated by light world supplies of most of those commodities, these are some of the hopeful signs for Montana's livestock industry at the present time.

Among the unfavorable factors mentioned by reporters from over the state, the deplorable financial condition of stockmen, and especially cattlemen, is outstanding. Others of importance are lack of credit, low cattle prices, high freight rates, too many horses of the cayuse class on the ranges, serious depredations by predatory animals in some localities, and lack of adequate range.

CATTLE: The condition of cattle on February 1, normal, or 100 per cent; which means that it is about all that can be expected under our conditions and system of production, but does not mean that the condition is ideal. Feeding of hay has been very limited since about Christmas, as pastures and ranges have afforded the necessary feed in most sections. Hay feeding of cows and steers for market is about on the usual scale, and is confined very largely to Beaverhead county and the valley of the Yellowstone. Some of this fat stuff is already moving to markets. Prices are low, but profits on this beef are not uncommon. The movement to Western markets is stronger, with Los Angeles the most favored market point.

The practice of keeping cattle in better shape during the winter is growing, and there is evident a movement toward hay-feeding a few weeks before marketing steers of grass. However, the efficiency of Montana grasses to make first class beef without additional feed, and the dependence of the Middle West farmers upon the supply of Western feeders, for which they will pay profitable prices if necessary, are factors that will prevent any early radical departure from the present methods of beef production in this state.

There is considerable local trading in all corners of the state in stock, and there are not a few persons who are buying and selling various breeds of stock. Prices vary from \$10.00 to \$15.00 for a cow, and \$20.00 to \$30.00 for a steer, and \$10.00 to \$15.00 for a horse.

BUSY AT BILLINGS

According to The Billings Gazette Mrs. Hathaway is quite busy in her office as public health nurse. There are 2475 children enrolled in the schools there, each and every one of which must be weighed and measured by the nurse. The Gazette says "Mrs. Hathaway's report for January shows an enormous work among the school children of the city. Health inspections were made among the pupils for defects in eyes, ears, nose, throat and teeth, and large numbers of children were measured and weighed. The results of these examinations reveal a number of defects among the children.

"Three hundred and forty one children were weighed and measured by Mrs. Hathaway and Dr. R. C. Main, health officer, in the Broadwater school alone. Of these 34 were found to have defective vision, two with defective hearing; 15 to be mouth-breathers; 56 to have defective teeth and 84 have abnormal tonsils. 14 have goiters, four are anemic, three have non-contagious skin diseases, two have diseases of eyes other than defective vision, one to have disease of ears other than defective hearing, and three have minor defects not listed above. Thirty five were more than 7 per cent of their own weight underweight and 196 did not show a successful vaccination scar. There were 101 children who showed the need of better cleaning.

One hundred and ninety-eight children were weighed and measured at Jefferson. Of these 40 were underweight. Twenty five children from different schools were examined for special reasons during the month. Five children were excluded from school and five were reported to the health officer.

Mrs. Hathaway made 18 health talks in the schools, distributed 500 pieces of literature and she made 66 home visits. Seven of these visits were made to homes of patients suffering from tuberculosis, 39 letters were written to country patients, 21 letters written to city patients, four new tuberculosis cases reported to the health officer and 11 investigations made of old cases.

Mrs. Hathaway now has the anti tuberculosis poster contest in hand. When finished these posters are to be examined by a local committee after which they are sent to Helena, where the state committee makes awards.

ern districts. Average prices in the stack were \$9.60 for tame hay and \$10 for wild hay.

Brief summary of livestock conditions in the various districts as shown by the reports of correspondents.

North Western District: Practically covered with snow. Little winter grazing on account dry past season; hay scarce and high in price. Cattle in fair condition.

North Central District: Grass not abundant on winter ranges generally, but mostly open for use the past month. Drouth and hoppers damaged grass last season. Hay supply barely sufficient for anticipated needs. Stock condition fair to good.

North Eastern District: Amount of grass on ranges varies; some hoppers damaged last summer and fall; ranges mostly snow covered, and considerable ice. Hay and feed adequate; stock in good condition with few exceptions.

West Central District: All but lowest ranges snow covered. Ranges fair when open. Much hay has been shipped out and little or no surplus on hand now. Stock mostly in good shape.

Central District: Winter pastures and ranges mostly open for use the past month, with amount of feed varying; some damaged by hoppers; some covered with ice. Feed supply abundant. Hay reasonable in price, depending upon location. Stock is in good to excellent condition.

East Central District: Ranges are open and good. Hay and feed abundant. Hay selling lower than in most sections. Stock in very good shape.

South Western District: Practically all under snow, as usual. Usual amount of cattle feeding for market under favorable conditions. Condition of stock very good.

South Central District: The lower ranges are mostly open, with good feed except where hoppers damaged. Hay, stock mostly in excellent condition.

South Eastern District: Ranges are very good and have been open the past month. Hay supply of hay abundant, but hoppers in some sections.

State Industrial Review

Libby lumber mill runs a double shift; 600 men employed.

Broadview: Oil syndicate to drill well west of here.

Anacoda: New plant with daily output of more than 5,000 will be erected for the manufacture of the Hawkesworth drills.

Phillipsburg: Taxpayers organize to protest against high taxation. Shelby: \$10,000 to be raised for the purpose of broadcasting news of opportunities in the new oil city and operating an active civic organization.

Great Falls: Four Sweet Grass wells nearing oil structure.

Shelby: Great Northern is to build low spur tracks. Plan to open new oil base.

Great Falls: Plans under way for the erection of a refinery here. The plant will be built in a 1,000-barrel unit with the idea of possible further expansion.

Great Northern is to open rail bus service between Lewistown and Moccasin.

Shelby has natural gas lighting system.

Powder: Big week in oil development on Fowler structure reported. Glasgow: New oil firm to operate in northeast Montana; capitalized at \$50,000.

Railroad from Armstead to Pasco, Wash., as part of the Northern Pacific system, is planned. Cost of construction approximately \$89,000.

Baker: Great Baker field has another big gusher having a volume of 12 million feet per day.

Great Falls: Homestake Exploration company expects to drill 12 or 15 wells in Kevin-Sunburst field during the coming season.

Miles City: First work on railway route south to Wyoming started.

Helena: Contracts already made for a large part of the 1923 wool clip. National Wool company is insured of larger business than last year.

Great Falls: Suit settlement releases 5,000 acres of the Kevin-Sunburst field for development.

Dillon: Northern Pacific railroad plans to start construction of much-talked-of shorter route to the coast soon.

Total of 63,000,000 feet of timber in western Montana has been sold under contract by the state forestry office.

Hardin: The first oil well will be drilled five miles north of town.

WASHINGTON MEMORIAL

Wisdom Lodge No. 61 A F & A M will stage a Washington Memorial program at the Masonic hall in Wisdom Friday evening, February 23, for the special benefit of all the children in the community.

The program will consist of patriotic songs, addresses and lectures with three reels of comic movies. Prizes are to be given by the lodge for the best written "George Washington" essay among the children of the Fifth, Sixth, Seventh and Eighth grades.

This is a new undertaking of the local lodge of Masons, although it is a general use all over the United States in the interest and protection of American citizenship and all it stands for. The movement has proven highly successful elsewhere and there is no doubt this community will readily see the benefits to be derived from such teaching.

While everyone in the community will be welcome Friday night of this week, we are given to understand that this particular demonstration is especially for the children of the community, and the officers of the lodge assure The News that they will be disappointed if their little friends do not accept their invitation to come up to the Masonic hall Friday evening and have a jolly good time. There will be a little lunch, too, maybe apples and candy; and praline doughnuts; you can't always tell what the Masons will fix up for you, but it will be good.

BASHN LOOKS GOOD TO RANGER

Chris Hansen, forest ranger in the Big Hole in 1917-18, now located at Boulder, came in with the Stephens funeral party for a brief visit with friends and relatives.

"The Big Hole, with its big heart, is still more like home than any other spot in the U. S. A.," he says, and though the funeral has changed, the heart seems to be just the same as it was 25 years ago.