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HARRIS ELLSWORTH, Editor

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The Will to Win Will Win

AMERICANS tend to go on the
easy assumption that the
United States cannot possibly
lose the war. That is quite a dif-
ferent thing from a firm faith
and belief that we can win if we
fight hard enough, that we must
win if it takes our last cent, our
last drop of blood.

The bland assumption that we
are so big, so powerful, that we
can't possibly lose, no matter
what we do or do not do, is a
fearful state of mind for people
to get into. Obviously the Japa-
nese think they can win; other-
wise they would not have launch-
ed the war. The talk that it was
all a desperate attempt to plunge
the Japanese people into some
strange form of Oriental suicide
is all nonsense. The Japanese
military lords have laid their
plans craftily, and weighing their
force against ours, think they can
win. Up to now, they have
scurvily lost a trick; their raid
on Hawaii, their campaigns in the
Philippines and in Malaya, have
been carried on with military ef-
ficiency, no matter what one
thinks of their morality. They
suggest that the Japanese belief
in victory is not based entirely
in opium smoke.

This is not talking defeatism.
This is merely saying that future
events are unknown; that in the
nature of war things happen
which no one expected; that there
is nothing about the latent power
or situation of any land, our own
included, that guarantees victory
without the stern, efficient, de-
termined fighting that alone
brings victory.

We must have faith in ultimate
victory that will carry us through
whatever disappointments and
setbacks await us (and they await
all nations who engage in a major
war). And we must have the
courage to back up that faith in
action, steadily, unrelentingly,
until victory is achieved.

Good for Fuel Only

FIRE in the Foreign Office at
Tokyo burned up about half
of that institution.

All important documents were
saved, the Domei Japanese news
service reports.

What documents could possibly
have been of the slightest im-
portance in a Foreign Office devoted
entirely to deception and broken
faith? How could Japanese
treaties be more worthless, even
if the flames had consumed the
fragments of those which have
already been torn up by the Japa-
nese government?

No, since the last ounce of fuel
fit has now been squeezed out of
Japanese "diplomacy of dishonesty,"
the last treaty violated, the last
pledge broken, we can't see that
it makes any difference any more
whether the Japanese Foreign
Office was only half or wholly
burned.

Editorials on News

(Continued from page 1.)

and the wishful thinking arising
out of Hitler's definite failure to
smash Russia this winter.

GERMANY has had a hard jolt
in Russia, but is FAR FROM
LICKED.

Napoleon got a harder jolt in
Russia than Hitler has got, com-
ing out with only a shattered
remnant of the veteran army he
went in with.

But he left his demoralized ar-
my inside the Russia border, hast-
ened back to Paris, put down an
incipient revolution, raised a new
army, hastened back across the
Rhine and fought for nearly two
years, winning most of the actual

battles, before being finally lin-
ished off and sent into exile.

The thing that finished Napo-
leon off was superiority in num-
bers and equipment on the part
of his enemies, so that wherever
he turned he faced TOO MANY
M.L.N. AND GUNS.

That is what will finish Hitler.

ON the home front, we have a
new deal—a war production
board that supplies the old sup-
ply priorities and allocations
board.

Donald M. Nelson, former mail
order house man, is to be its
chairman and FBI announces
that his decision as to questions
of procurement and production
will be FINAL.

WHEN your business faces an
emergency, you hire the best
man you can lay hands on and
tell him to go ahead and get re-
sults.

That is what the U. S. is doing.
Nelson is the man, and appar-
ently he's being told to go ahead
and get results.

IN our part of World War I,
Bernard M. Baruch was the
man. He and his war industries
board did their job so well that
in his memoirs Field Marshall
von Hindenburg acknowledged
grudgingly:

"They (Baruch and his war in-
dustries board) UNDERSTOOD
WAR."

NELSON says:
"Our goal is to substitute 'too
much, too soon' for 'too little, too
late.'"

He adds:
"We're going to build so many
planes and tanks that after this
is all over those of us who had
anything to do with it are going
to be criticized because we BUILT
TOO MUCH."

THEY will, too.
We yell for a superman, and
when the emergency is safely
past we put our superman in the
pan and fry him to a crisp.

That's the way of democracies.
It's an INFINITELY BETTER
WAY than saying: "Yes, Mister,"
to PERMANENT dictators.

Your Federal Income Tax

No. 10
When to Report Income From
Salaries, Wages, and Other
Sources

Salaried persons and wage
earners whose income is derived
from personal services form the
largest number of federal income
taxpayers. This year this army
of taxpayers will be greatly in-
creased. Those who paid an in-
creased tax for 1940 have received
the forms for the 1941 income tax
return through the mails. In or-
der that none may escape filing
the return, employers are re-
quired to report on Form 1099, ac-
companied by transmittal Form
1096, the names of all their em-
ployees to whom, if single, they
made payments of \$750 or more
in 1941, and if married, \$1,500 or
more. If the marital status of the
employee is unknown, he must be
reported as single.

These returns should be filed
on or before February 15, 1942,
with the Commissioner of Internal
Revenue, Returns Distribution
Section, Washington, D. C.

The law contemplates that
every individual, if single, or if
married but not living with
spouse, whose gross income for
1941 was \$750 or more, must file
an income tax return. Excuses
for not doing so do not relieve the
delinquent from responsibility for
the delinquency.

Neither the president of the
United States, nor the vice presi-
dent nor federal judges, nor
members of congress, are exempt
from filing returns.

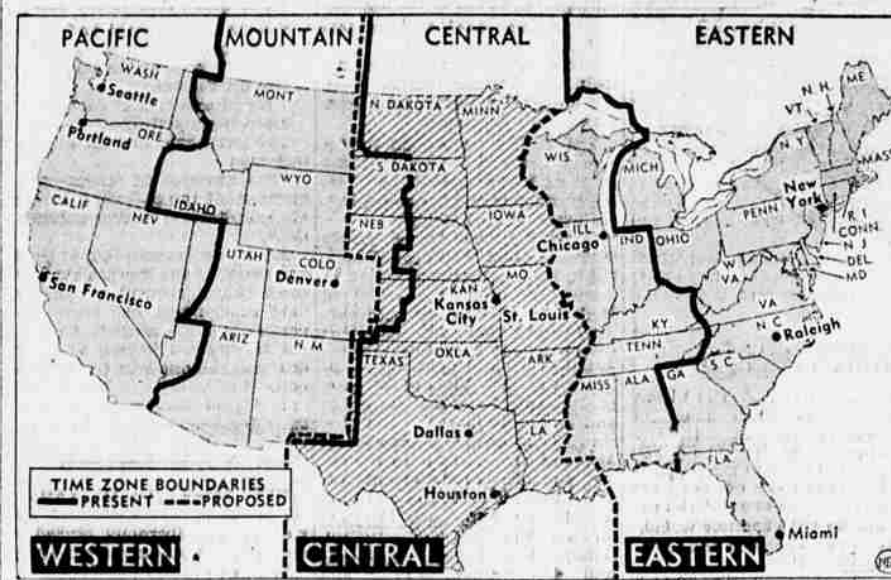
All types of compensations, un-
less specifically excluded by sta-
tute, should be incorporated in the
gross income of the taxpayer. A
minister of the gospel, for in-
stance, must report all fees he re-
ceives for funerals, for masses,
for baptisms, for marriages, and
for other like services. In addi-
tion to salaries, wages, fees, and
commissions, all bonuses, tips,
prizes, awards, retiring allow-
ances for past services, and other
forms of compensation are rated
as part of one's income. If a per-
son is paid in whole or in part
for his services by anything other
than money, the fair market
value of the thing taken must be
reported as income.

Compensation credited to the
account of or set apart for a tax-
payer, without any substantial
limitation or restriction, and
which may be drawn upon by
him at any time, is subject to tax
as if it were actually received, al-
though not then actually received to pos-
session. If the services were ren-
dered during the year 1940, or
even prior thereto, but the com-
pensation was not received, or
made unqualifiedly subject to de-
mand by the taxpayer until 1941,
the entire amount is taxable in
1941 when the taxpayer is report-
ing on the cash receipts and dis-
bursements basis, which is the
basis used by most individuals in
reporting net income.

OUT OUR WAY



How Three-Zone Time System for U. S. Would Look



Up for congressional consideration is a three-zone U. S. time system that would conserve power by bringing longer daylight hours in many areas. Map compares proposed zones with present time belts.

Society

SUNSHINE CLUB HAS ENJOYABLE MEETING

AZALEA, Jan. 15.—Mrs. Wil-
liam Janter was hostess for the
Sunshine club at her home Fri-
day afternoon together with a
miscellaneous shower for Mrs.
Ben Janter, a recent bride.

A business meeting was held
presided over by the president,
Mrs. Walter Kemp. The minutes
of the previous meeting were
read and approved. Plans were
made for first aid and home nur-
sing organizations to be taught in
this community in the near fu-
ture. Names were also exchange-
d for the mystery sister society
for the coming year. Mrs. Henry
Gaedecke was appointed vice-
president. The various commit-
tees were also appointed by the
president:

Mrs. Inez Smith and Mrs. Rol-
lin Johns, entertainment com-
mittee; Mrs. Frank Tripp, Mrs.
Lowell Curtis and Mrs. John O.
denburg, flower committee; Mrs.
Harry Cooke and Mrs. Esther
Thorpe, gift committee.

At the usual tea hour the hos-
tess served delicious refreshments
to Mrs. Walter Kemp, Mrs. Ver-
non Caylor, Mrs. Jake Fisher,
Mrs. Ben Janter, Mrs. Henry
Gaedecke, Mrs. Halbert Booth,
Mrs. Inez Smith, Mrs. Frank
Tripp, Mrs. John Feldmiller, Mrs.
Bert Springstead, Mrs. Lowell
Curtis, Mrs. Esther Thorpe, Mrs.
Ora Condray, Mrs. John Olden-
burg, Mrs. Champ Johns, Mrs.
Ben Phelps, Mrs. Newman, Mrs.
Stanley Janter, Mrs. Herbert
Salvage, Mrs. Anna Ames, Mrs.
John Janter, Mrs. Rollin Johns
and the hostess, Mrs. Janter.

The next meeting will be with
Mrs. Champ Johns on Friday,
January 23.

D. A. R. ANNOUNCES MEETING FOR MONDAY

The Umpqua chapter of D. A. R.
will meet Monday at two o'clock
at the home of Mrs. W. M. Camp-
bell on South Main street with
Mrs. Edwin Booth as joint
hostess.

Mrs. Ray S. Petrequin, regent,
will have charge of the business
session. Election of delegates
will take place and annual dues
will be taken in. Mrs. D. N. Bas-
enbark will be program chairman
for the afternoon on the subject,
"Products of Oregon Forests."

All members are most cordially
invited to be present.

MRS. MILLER IS HOSTESS TO CLUB

AZALEA, Jan. 15.—Mrs. Ber-
nadin Miller was hostess for the
Pollyanna club at her home
Thursday afternoon.

At one-thirty a luncheon was
served to Mrs. Nadene Stadler,
Mrs. Flora Whisenburg, Mrs. Mae
Worley, Mrs. Goldie Dill, Mrs.
Effie Johnston, Mrs. Sara Neider-
heiser, Mrs. Mildred Caylor, Mrs.
Allie Garrison, Mrs. Esther Wor-
ley and the hostess, Mrs. Miller.

Officers were also elected for
the coming year. Mrs. Lowell
Curtis was elected president, Mrs.
Mae Worley, vice-president; Mrs.
Goldie Dill, secretary; Mrs. Es-
ther Worley, treasurer.

The club has decided to discon-
tinue for the next three months,
so they will be able to take the
home nursing course.

ORIENTAL NATION

HORIZONTAL

- 1 Insensible.
- 5 Country.
- 9 Jail.
- 13 Sufficient.
- 15 Age.
- 16 Island.
- 17 Shop.
- 18 Becomes dull.
- 20 Toward.
- 21 Angry.
- 23 International language.
- 24 Cereal grain.
- 25 Dry.
- 27 Dyer.
- 30 Far away.
- 33 Snare.
- 35 Opinions.
- 36 Song.
- 38 Neither.
- 40 Eribum (symbol).
- 41 Yes.
- 43 Seize.
- 45 Caper.
- 47 Nothing.
- 49 Below (prefix).
- 52 Steamship (abbr.).
- 54 Compass point.

Answer to Previous Puzzle

- 22 Noise.
- 26 Lair.
- 28 That thing.
- 29 Half an em.
- 30 Aviator.
- 31 Distant.
- 32 Measure of area.
- 34 2000 pounds.
- 37 Reclining.
- 39 Raced.
- 42 Editor (abbr.).
- 44 Receptacle.
- 46 Done (comb. form).
- 48 Camera's eye.
- 49 Coins of depicted nation.
- 50 One.
- 51 Well.
- 53 Its chief export.
- 56 Soak flax.
- 57 Is (Latin).
- 60 Exclamation of joy.
- 61 Note of scale.
- 62 Near.
- 63 Negative.
- 64 Doctor of Medicine (abbr.).

VERTICAL

- 1 Bird's home.
- 2 To.
- 3 Low.
- 4 It threatens.
- 5 Junior high (abbr.).
- 6 Fruit.
- 7 Barbed weapon.
- 8 Girl's nickname.
- 9 Oath.
- 10 On the shore.
- 11 Genus of trees.
- 12 For fear that.
- 14 Equipment.
- 15 Force.

Women of Motor Corps Praised for Defense Work Aid

High commendation and expres-
sions of appreciation have been
given the women of the Red Cross
motor corps by Lieutenant J. T.
Runyan, commanding officer of
the army filter center at Roseburg
and E. R. Walton, executive of-
ficer of the county defense coun-
cil.

Women of the motor corps
have been aiding in the work of
the filter center by providing
transportation for workers and
have been serving day and night
in this capacity. Lieutenant Run-
yan, who has informed the mo-
tor corps that they will not be
required for this service until fur-
ther notice, expressed gratitude
for much of the success of the fil-
ter center has been due to the
manner in which women of the
motor corps responded to the
emergency and provided trans-
portation for the personnel. As
much of this work was done late
at night and at 3 a. m., many of
the women employed in filter cen-
ter work could not have continued
had they been forced to go to and
from their homes on foot at those
hours. Lieutenant Runyan de-
clared.

At present arrangements have
been made to provide a car and
army drivers to transport filter
center personnel, thus relieving
the motor corps of the task.

Mr. Walton expressed appre-
ciation on behalf of the defense
council for the manner in which
women of the corps responded to
the council's request for aid and
the efficient manner in which the
service was conducted.

Until further duties are as-
signed, the motor corps will func-
tion to provide transportation for
teachers of Red Cross classes,
distribution of materials, and, in
the event of emergencies, will
work wherever needed.

KRRR

Mutual Broadcasting System
1500 Kilocycles

(REMAINING HOURS TODAY)
THURSDAY, JAN. 15

- 4:00—Fulton Lewis, Jr.
- 4:15—Conference of Ministers.
- 4:30—Sam Brewer.
- 4:45—Shaffer Parker.
- 5:00—Gene Krupa's Orch.
- 5:15—Orphan Annie, Quaker Oats.
- 5:30—Capt. Midnight, Ovaltine.
- 5:45—Jack Armstrong, Wheaties.
- 6:00—Dance Review.
- 6:30—Dinner Concert.
- 6:50—News, Cal. Pac. Utilities.
- 6:55—Interlude.
- 7:00—Raymond Gram Swing, White Owl.
- 7:15—Spotlight Bands, Coca Cola.
- 7:30—Your Defense Reporter.
- 7:45—Dance Orch.
- 8:00—Standard Symphony Hour, Standard Oil Company.
- 9:00—Alka Seltzer News.
- 9:15—Dick Jurgens' Orch.
- 9:30—Fulton Lewis, Jr.
- 9:45—Del Courtney's Orch.
- 10:00—Number Please.
- 10:15—Sign Off.

FRIDAY, JANUARY 16

- 6:30—Top of the Morning.
- 7:00—News, L. A. Soap.
- 7:15—Rise and Shine, Plough Chem. Co.
- 7:30—Stuff and Nonsense.
- 7:40—Motorist's Edition of State and Local News.
- 7:45—J. M. Judd Says "Good Morning."
- 7:50—Rhapsody in Wax.
- 8:00—Breakfast Club.
- 8:30—This and That.
- 8:45—As the Twig Is Bent, Post's Bran Flakes.
- 9:00—John B. Hughes, Asper-tane.
- 9:15—Man About Town.
- 9:30—Shopper's Guide.
- 9:45—Old Fashioned Girl.
- 10:00—Alka Seltzer News.
- 10:15—Helen Holden.
- 10:30—Front Page Farrell, Ana-cin.
- 10:45—Joe Frassetto's Orch.
- 11:00—Adventures of Jane Ar-den, Coppo.
- 11:15—Wheel of Fortune.
- 12:00—Interlude.
- 12:05—Sports Review, Dunham Transfer Co.
- 12:15—Interlude.
- 12:20—Parkinson's Information Exchange.
- 12:25—Rhythm at Random.
- 12:45—State and Local News, Hansen Motors.
- 12:50—News Review of the Air.
- 1:00—Henninger's Man on the Street.
- 1:15—Mutual Dons.
- 1:30—Johnson Family, Swans-down.
- 1:45—Boake Carter.
- 2:00—P.T. A.
- 2:15—I'll Find My Way.
- 2:30—At Your Command.
- 2:45—Let's Play Bridge.
- 3:00—Haven of Rest.
- 3:30—News, Douglas National Bank.
- 3:45—American Legion Parade.
- 4:00—Fulton Lewis, Jr.
- 4:15—Conference of Ministers.
- 4:25—Musical Interlude.
- 4:30—Organ Melodies.
- 4:45—Shaffer Parker.

DAILY DEVOTIONS DR. CHAS. A. EDWARDS

War has always brought forth destructive results, both economically and spiritually. Such a conviction is strongly impressed upon us, as we turn the pages of history from the beginning of time. Who favors war and all the major catastrophes that follow in its train? He who lacks the fear of God and cares little for human personality. War is re-lieved by ruthless leadership because of the huge spoils which are obtained therefrom. "Give me five million men, said Hitler to Germany, and I will give you the markets of the world for a thousand years. Being ignorant of the Bible, such leadership seeks only those things that favor selfish interests. The Christian, whose life is governed by the word of God, will daily ac-knowledge that wisdom is bet-ter than weapons of war. The Bible tells us that one great sinner destroyeth much good. When I try to count up the anguish and sorrow and tears and the lives of millions of German youth, is it worth the price? "What shall it profit a man, if he gain the whole world and lose his own soul." The good that a real Christian accomplishes brings only bless-ing to his fellowmen. To seek the conversion of the sinner is the supreme task of the child of God. "Cease from evil learn to do good." Amen.

- 5:00—W. P. A.
- 5:15—Orphan Annie, Quaker Oats.
- 5:30—Capt. Midnight, Ovaltine.
- 5:45—Jack Armstrong, Wheaties.
- 6:00—Dance Review.
- 6:30—Dinner Concert.
- 6:50—News, Cal. Pac. Utilities.
- 6:55—Interlude.
- 7:00—Zivic vs. Robinson, Gil-lette.
- 7:45—Spotlight Bands, Coca Cola.
- 8:00—Dance Orch.
- 8:30—T. B. A.
- 9:00—Alka Seltzer News.
- 9:15—Any Bonds Today.
- 9:30—Fulton Lewis, Jr.
- 9:45—Dick Jurgens' Orch.
- 10:00—Sign Off.

Safety Patrol Plans Are Discussed by Lions Club

Continued efforts toward estab-
lishment of a safety patrol in
connection with Roseburg schools
will be made by the Roseburg
Lions club, it was announced to-
day. The club has been working
on the project for several months,
but was unable to perfect an or-
ganization. At the regular week-
ly meeting last night the matter
was given further discussion and
additional steps toward organiza-
tion of the patrol were taken.

CARR'S SALE CONTINUES

Carr's 3 price sale is still on—
with scores of real bargains in
glass, china, gift novelties, bed-
room slippers, rain coats, ladies'
and misses' hats, etc., etc. You
can save money at Carr's Variety
store.—(Adv.)

WALL PAPER SALE 10 to 25
per cent discount. PAGE LUM-
BER AND FUEL CO. (adv.)

Legion Post Seeks 70 More Members

Umpqua post of the American
Legion needs approximately 70
more members to complete its
quota of 269 for 1942. Ned Dixon,
membership chairman, announced
today. Veterans eligible for
membership are urged to pay
dues immediately and voluntarily
instead of waiting to be solicited,
as members of the membership
committee will not be able to
make a personal canvass.

Mr. Dixon points out that near-
ly all members of the post have
been assigned to civilian defense
duties and, therefore, lack time
to make a membership canvass,
such as has been carried on in
past years.

The American Legion and other
organizations of ex-service men
undoubtedly will be called upon
more and more for defense work
and responsibility. Mr. Dixon
points out. He stresses the fact
that every World War veteran
should be affiliated with a ser-
vice men's organization in order
that he may be available for ser-
vice when needed.

Mrs. Merit E. West Passes in California

According to word received
here, Mrs. Merit E. West, wife of
the late David S. West, for many
years city recorder of Roseburg,
died January 3 at Orange, Calif.
The family formerly lived in the
Ohman residence here, on West
Cass street and during that time
operated a lodging house. Since
going to California, Mrs. West
had made her home in Monrovia
with a niece, Miss Pearl Wright.
Funeral services and interment
were held in Monrovia January
5. Mrs. West was born in Doug-
las county June 19, 1856.

LETTERS to the Editor

ACCLAIMS "RIGHT MOVE" FOR TOWNSEND PLAN

Many people of Roseburg and
vicinity have written or person-
ally contacted me asking, "What
I think about the petition being
circulated to make the Towns-
end plan an amendment to the U. S.
Constitution." My answer is "at
last the right plan has been taken
to make it the law of the U. S."
By this method, if enough
signers can be secured—and I
am sure it can and will be done—
enough states can be lined up for
the amendment, which will auto-
matically become the law, with-
out catering any longer to our
senators and congressmen, who
have, far too long, promised be-
fore election to pass the bill and
after election give the voters the
"horse laugh." I am advising
everybody to sign the petition
and put on a campaign of peti-
tion circulation such as no one
has every experienced. I am
ready to sign such a petition.
JOSEPH W. LEMMER,
Roseburg, Oregon.

Out of Hospital—Mrs. Ray S.
Petrequin, of Melrose, was dis-
charged Wednesday from Mercy
hospital, where she has been a
patient for several days.

A Note to the Ladies!

LEONA ZENOR AND
DORA MAE BAKER
have leased
MARION'S BEAUTY
SALON

Open for Business
January 15



PLAN NOW!

Whatever you will need for next
spring and summer SHOULD BE
ORDERED NOW.

Help us to help you, and remem-
ber, when you buy here—
"YOU OWN THE PROFITS"

DOUGLAS COUNTY
Farm Bureau Co-op Exchange
ROSEBURG, ORE.