

Who has to do What About Income Taxes Explained to You—We Hope

By JAMES MARLOW

WASHINGTON, Feb. 21.—(AP)—Here are the three prime things to remember about that March 15 tax date deadline. Not everyone will have to worry about all three.

The three are:

1. Filing a return on 1944 income. Fifty million people will have to do this.

2. Making an estimate on 1945 income and paying the first installment of tax due on it. About 12 million people will have to do this.

3. Paying the unforgiven part of tax due on 1942 income. About 4 million people will have to do this.

(There are special provisions and exceptions for persons in the armed services.)

Let's take the three groups who have to do something about taxes by March 15.

Group 1. You—man, woman, child, married or single—must file a tax return if you had income of \$500 or more in 1944 even though you're sure the full tax was withheld from it during the year.

If you had income of less than \$500 you don't have to file a return.

And—if you have a dependent—your child, for instance—who had income of less than \$500 you do not have to include or report that income in making your return.

But—if your wife had any income, no matter how small, you cannot claim the usual \$500 exemption for her unless you include her income in a joint return.

(If you made less than \$500 and taxes were withheld from it, you can get a refund on those taxes by filing a return. It's the only way you can get a refund.)

Child Must Also File

A child who earned \$500 or more must file his own separate return although, if he doesn't pay the tax due, the parent is responsible.

And—the parent of a child who earned \$500 or more can't claim him as a dependent, even though the parent contributed to more than half the child's support in 1944.

Group 2. This is a little tricky, so watch it. This year full taxes will be withheld from wages and salaries up to \$5,000 but—

Anyone—except wage-earners who expect to make more than \$500 and some wage-earners who expect to make more than \$5,000 will have to:

File an estimate on the amount of tax they figure they'll owe over the tax regularly withheld from them and by March 15 pay the first quarterly installment on that estimated tax.

Musts And Exceptions

And these are the people who have to do that:

A. A wage-earner who expects to earn more than \$5,000, plus \$500 for every exemption except his own.

Example: A single person who expects to make \$5,000 will have to do it; but not a person who has one dependent unless he expects to make more than \$5,500; nor a person with two dependents unless he expects to make more than \$6,000; and so on up.

B. Note this well: If a person expects more than \$100 income outside of wages from which tax is withheld, and if his total income is \$500 or more, he must file an estimate and start paying the tax.

Example: A man, making \$3,000 in wages from which full tax is withheld, who expects to get \$101 from renting a room in his house; a doctor whose only income is from fees but will exceed \$500; a landlord whose income is from rent but will be over \$500.

Group 3. Some people will have to pay that unforgiven tax on

their 1942 income.

Don't Mix Payments
If you're in this group you'll receive, if you haven't already, a bill from the internal revenue collector for the amount due. Just pay it. There's no figuring to be done.

To avoid confusion, pay it separately from any other return you make.

You may have forgotten but when the switch to pay-as-you-go was made in 1943, congress forgave some of an individual's tax one 1942 income.

This permitted taxpayers to pay half the unforgiven amount last March 15 and the remainder by March 15, 1945.

So, by March 15 some taxpayers will have to fulfill the requirements of group 1 only; some, of groups 1 and 2; and some, the requirements of all three groups.

NEWS OF OUR MEN AND WOMEN IN UNIFORM

Sgt. Ralph W. Garhart, son of Mrs. Elizabeth Garhart, 1106 Ramona court, Roseburg, is a ball turret gunner on a B-24 heavy bombardment crew now in its final stage of training at the army air field, Casper, Wyo. Following completion of his training, he and his crew will be sent overseas to a combat area, where they will help take up the fight against the enemy.

MYRTLE CREEK—PFC Dale Dyer, son of Mr. and Mrs. G. M. Dyer of Myrtle Creek, with the First army under Gen. Hodges, has been wounded twice. He was in a hospital in Paris, recovered and is now in action again. He met a schoolmate, Dale Conley, in Belgium not long ago.

Raymond Puckett son of Mr. and Mrs. G. G. Puckett, is with the Seventh army in Germany under Gen. Patch. He has just been advanced in rank to first lieutenant.

Floyd Way, M/M 1st/c, naval construction, is on duty in Hawaiian islands. He is a son of Mrs. M. Way, Myrtle Creek.

Major Earl R. Way, Hq. 49th bomb wing, writes his mother, Mrs. M. Way, that he is stationed somewhere in Italy. He is not actively engaged in flying at present but has oversight of all the planes in his jurisdiction.

Pvt. Bill Ellison, former resident of Days Creek, recently of Oregon City, has been sent to Camp Beale, Calif., where he is awaiting assignment by a special

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tire company for overseas duty. His wife is with him and expects to remain in California until he is moved.

MYRTLE CREEK—Robert Nathan Brown, boatswain's mate 1/c, is spending his leave with his mother, Mrs. Mary Brown, at their home on east Broadway after more than two years' service overseas on various ships.

Robert has seen plenty of combat duty with the Asiatic fleet in various areas—Aleutians, Behring sea, Philippine sea and adjacent

waters, battle of Tarawa in Gilberts, Kwajalein in Marshall Islands, Salamp and Tinian in the Marianas.

He and his friends are proud of the fact that at each of his numerous promotions he has taken top rank in his class.

He left Tuesday for San Diego, where he will serve as assistant chief petty officer and assistant mail orderly.

Mr. and Mrs. Clyde Carstens, Sr., of Roseburg, had word from their son, Clyde, Jr., this week.

the first in two months. He is serving as a man 1/c with the Seventh fleet, motor torpedo boats in the south Pacific war area. This is his second assignment to service with the U. S. navy in the south Pacific area.

Word has been received that T/Sgt. Bruce Ferguson has landed in France. He is with the anti-tank company in the 259th infantry and has been stationed at Camp Shelby, Miss., for the last year. Prior to his enlistment, he was employed by the

forest service at Tillamook. He is the son of Mr. and Mrs. John Ferguson of Days Creek. His wife and small daughter, Kay Marie, are residing in Oregon.

Bradford Wynter, T-5, engineering, forestry, son of Mrs. Ruth Wynter, Myrtle Creek, stationed in England, writes of a visit to the old city of Chester.

The United States is expected to enter the postwar period with a merchant marine surplus of at least 30 million tons.

Canned Vegetable Needs To Be Higher This Year

There's a big assignment of canned vegetables for 1945 with U. S. military and war services alone requiring the delivery of nearly 90 million cases of 15 major canned vegetables in 1945—an increase of more than 7 million cases over last year. Nearly a million more cases than in 1944 of the "minor" canned vegetables not now included under War

Food orders requiring substitutes will also be needed.

Among the limitations under the WFA program to support the price of certain canned vegetables by purchasing quantities offered by certified canners is an adjustment in the purchase price in the case of those canned vegetables offered from a pack produced in whole or in part from raw material purchased on the open market at prices below the announced grower support price for that area.



DISCOVER...

for yourself... the amazing values at Safeway. Buy all your foods at Safeway... carefully note what you pay, and you'll discover unexpected rewards in how much you save. Discover all your favorite brands, farm fresh produce and a money back guarantee on every thing you buy at

SAFEWAY

Leave old clothing for Russian Relief in bundles at—back room of Roy Belows store or basement of Baptist Sunday school bldg., not later than Feb. 24.



DISCOVER...

Better tasting meats... tender, juicy, flavorful. Guaranteed to please you regardless of cut or price... or your money back in full.

Beef Roast

Low in points and price. High in food value!

Arm and Blade Cut 3 Points a lb.

Grade A lb. 27¢

Prime Rib Roast

Standing Rib, 7-inch cut, 7 points per pound.

Grade A, lb. 32¢
Grade B, lb. 30¢

Ground Beef

Freshly Ground—4 points per pound.

Grade A or B lb. 28¢

Round Steak

Guaranteed Tender—13 points per pound.

Grade A, lb. 38¢

T-Bone Steak

Tender as Butter—12 points per pound.

Grade A, lb. 48¢

Sirloin Steak

Every steak must please you, or money back—11 points.

Grade A, lb. 38¢

Pork Steak

4 points lb. 31¢

Weiners 3 points lb. 35¢

Pork Sausage Country Style Type 3 pound 32¢

Link Sausages Type 3 (2 points) lb. 41¢

Sauerkraut qt. 15¢

Point-Free Items

SMELT Gillnet Caught 2 lbs. 35¢	Fresh Oysters Per Pint 65¢	Sliced Halibut Frozen Pound 45¢
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DRIED BEANS Red, Small White and Great Northern 5-lb. Pkg. 43¢	HEINZ KETCHUP Ripe Tomato, 14-oz. bot. 5-lb. Pkg. 44¢	AMERICAN CHEESE Dutch Mill 2-lb. Pkg. 75¢ (24 Pts.)	RED HILL CATSUP Ripe Tomato, 18 1/2-oz. bot. 5-lb. Can \$1.15
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SPEAKING OF QUESTIONS AND ANSWERS.

DO YOU BUY MEAT THAT'S GUARANTEED TO PLEASE YOU REGARDLESS OF CUT OR PRICE?

DO YOU BUY FARM-FRESH FRUITS AND VEGETABLES... PRICED BY THE POUND TO SAVE YOU MONEY?

DO YOU BUY FINE FOODS... NATIONALLY ADVERTISED AND LOCALLY POPULAR BRANDS... AT LOW EVERYDAY PRICES?

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EXTRA ENRICHED FOR ADDED NUTRITION To standard enrichment we've added Calcium and Vitamin D. Patterson's Bread is your best source of 100% energy.