1 Climbing pepper 2 Ascended 3 Tear

6 Tissue

14 Minday
15 Point
16 Byway
18 In three ways
(comb. form)
19 Electrical unit
11 Strong
20 Feared
21 Sested
24 Observers
26 Armed forces
9 Negative word 33 Click beetle
35 Country
36 Ameliorate
36 Employers

28 Backward 29 Symbol for tantalum 30 Type measure 31 And (Latin) 32 Three-toed

sloth 33 Silkworm 34 Number 36 In addition 37 Elder son of Issac (Bib.) 39 Parent

40 Cuddled 46 One key only (ab.)
47 Greek letter
49 Persian water
wheel
50 Perish
51 Roman

emperor 53 After

Answer to Previous Puzzle

17 Biblical 4 Exist prenoun 5 Small Island 20 Giff 43 Woody plant 44 Prevaricator 21 Bested 45 Babylonian deity 48 Brazilian

macaw 50 Drone bee 52 Arctic gulf 54 Bronze coin of China



social event **FUNNY BUSINESS** By Hershberger



"He's a smart dog-figures he doesn't get so tired with a shorter wheelbase!"

MODEST MAIDENS



FOR SIX CENTS I'D SLAP YOUR FACE --- IT USED TO BE TWO CENTS BUT EVERYTHING'S HIGHER THESE DAYS! "

FROM NINE TO FIVE

By Jo Fischer



Be sure to lock up before you leave.

LI'L ABNER



By Al Capp NIGHT

By Merrill Blosser







ALLEY OOP







BLONDIE



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Farm, Household

Employers Must
Report Wages

George J. Schoeneman, commissioner of Internal revenue, reminded farm and household employers that they must report wages and pay federal social security taxes on these farm and household employees who were brought into the old-age and survivors insurance system on January 1, 1955. Whether or not a farm or household employee's wages are subject to the taxes depends on the number of days worked for the employer and the amount of cash earnings. The federal social security tax and information return for the quarterity period of January-February-March is due on obfore April 30, 1851, together with payment of the taxes.

A farm employer should make a return on Form 941 reporting the cash wages paid to each employee who meets all three of the following tests:

(a) He was employed by the employer (whether the cash wages paid to each employer who the cash wages paid to each employer (whether the cash wages paid to each employer whether the cash wages paid to each employer (whether the cash wages paid to each employer whether the cash wages paid to each employer the proving and can now have some currently as the wages and pay federal socials will be held well distincted the bount

following tests:

(a) He was employed by the employer (whether or not doing farm work) continuously throughout the quarterly period of October-November - December, 1959;

Sutherlin Rebekah lodge No.

(b) He was employed by such employer in agricultural labor on a full-time basis for at least 60 days in the quarterly period of January - February - March, 1951; and

applies not only to agricultural workers but also to household emplayees in a private home on a farm which is operated for profit. A different test, sometimes called the "50 — 24-day test" should be used in determining whether or not the taxes apply to cash wages paid by an employer for household work in a private home which is not on a farm operated for profit. The employer should make a return reporting the cash wages for household work performed after 1950 paid to each employer (a) who received from such employer during the quarterly period of January-February-March, \$935, \$50 or more in cash wages for household work and (b) who performed household work for such employer on 24 or more different days in that quarter or on 24 or more different days in that quarter or on 24 or more different days in the quarter of October-November - December, 1950. If the employer also pays wages to business employees whom he reports on Form 941, he may include the household employees on a teturn Form 942.

Every farm employer or household employees on a return Form 942.

Every farm employer or household employees on a return form 42 to this purpose, should promptly request a form from the collector of internal Revenue for his district.

ternal Revenue for his district.

The tuberculosis death rate of white men is more than twice as high as that of white women.

Roseburg Scouts Plan Wednesday Roundtable

Thurs., April 26, 1951 — The News-Review, Roseburg, Ore.

Sutherlin Lodge
Nominates Heads

Sutherlin Rebekah lodge No. 215, met Thursday evening April 19 at the Grange hall, with Mrs. Emma Vandenberg, vice grand, acting as noble grand, in the absence of Mrs. Grace Wood, who was called away by illness.

The Rebekah degree was conferred upon Mrs. Nina Thompson Jamiary - February - Mark and (c) His cash earnings for such agricultural labor are \$50 or more. I ferred upon Mrs. Nina Thompson and Mrs. Vivian Pasmore.

Test Formula Given The first nominations of officers of Switzerland means "Bear."



PYT. BRUCE R. SCHEIERN, 21, son of Mr. and Mrs. Mark Scheiern, Roseburg, is completing his air force basic airmen indoctrination course at Lackland air force base. His training is preparing him for entrance intoair force technical training and

300 Bunches of Shingles Daily With One "Cat"

G. Korevaar, co-owner of the Triple S Shingle Co. at Tillamook, Oregon, operates this Sumner Upright Shingle Machine, 56" knee bolter sow, 24" stroke, 9' blade drag sow, 2 conveyors and log houl with a single 78 h.p. "Coterpillar" Diesel Engine. "Coterpill ar" engines are sold and serviced by Interstate Tractor and Equipment Co., North Jackson and Sec and Avenue South, Roseburg.



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PLUMBING

Pete Crumett, Dial 3-4396

Kier-Crooch Plumbing Co., 517 South Stephens, Phone 3-5377. Johnson Plumbing & Supply Co., 915 Garden Valley Rd. Bus. Phone 3-5665, Res. Phone 3-8131.

farris Plumbing & Heating Co., 805 South Stephens. Phone 3-8173. Coen Supply Co. Phone 3-4461. Terp's Plumbing. Phone 3-7266.

HEATING

R. Ritzman Heating Co. and Steam Oil Burn. Brown. Phane 3-8267.

ELECTRICIANS RIDENOUR ELECTRIC 1600 N. Stephens Phone 3-7303

AL'S ELECTRIC MOTOR SHOP Phone 3-4301 602 Winchester DuFresne Electric. Phone 3-5222. A-1 Electric Co. (Formerly Ace. Elec.) Phone 3-8355 Res. Ph. 3-3165

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E. Newberry's Washing Machine Service, 102 W. Commercial Ave-nue, Phane 3-3591

Waiting Machine Service, Kusty's Ap-pliance Repair, \$10 N. Jackson, Phone 3-3091, FIRE EXTINGUISHER SERVICE

Fire Equipment Co., 220 N. Main. Glenn H. Taylor, Ph. 3 7134 KINDERGARTENS

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