

# Income Tax Law Changes Benefit American Farmer; Decision Due By Jan. 15

By FRANK O'BRIEN

WASHINGTON (AP) — One major change and many minor revisions in the federal personal income tax law will benefit the American farmer.

And, like the rest of us, he will be helped by 14 major changes—all of them in favor of the taxpayer—which were written into the law by the 83rd Congress.

But deadlines come earlier for farm income, and at least one decision must be made by Jan. 15.

Every citizen, or resident, of the United States who in 1954 had \$300 total income (\$1,200 in the case of those 65 years or older) must file an income tax return. That applies to the farmer as well as adults.

The one major change which applies particularly to the farmer is a provision under which soil and water conservation expenses can

be deducted from the farmer's taxable income. Under the old code, the farmer could get tax benefit for such expenditures only when he sold his improved land.

The farmer's income tax report can get pretty complicated. During tax payment time, the revenue service spots as many of its personnel about the country as it can as free tax counselors. They can

be located through your local bank, post office or county agent.

The revenue service has mailed everyone who filed a 1953 farmer's income tax report the special forms for farmers for 1954. With the forms comes an instruction booklet. In addition the revenue service has on sale, for 25 cents at post offices and banks, a plain-English booklet called "Your Federal Income Tax." This has a special 10-page section for farmers.

The farmer may use only Form 1040, either as a short form or long form.

**Filing instructions**

Here is how dates for filing work under the new law:

1. The farmer who has not estimated his 1954 tax, and has not

made quarterly payments, or the farmer who wishes to skip the Jan. 15, 1955, payment on his estimated 1954 tax, must file the final 1954 tax return, Form 1040, and pay up in full by Jan. 31, 1955.

2. The farmer who has followed the estimating procedure, and makes the Jan. 15, 1955, quarterly payment of his estimated tax liability, has until April 15 to file his final return, and make any further payment required by his actual income.

The farmer who decides to file a declaration of estimated tax for 1955 and pay his estimated tax in four installments must get his declaration into the director's office by April 15, 1955. The first quarterly payment is also due no later

than April 15. The other three payments on the estimated tax (all must be equal quarters) will be due June 15 and Sept. 15, 1955, and Jan. 15, 1956.

**Exemptions Listed**

The farmer's exemptions are the same as for other taxpayers, and he benefits like others from new exemption provisions. One new exemption provision for students in on-farm training helps the farmer particularly.

There are three classes of exemptions — (1) for man and wife; (2) for children of the taxpayer; and (3) for dependents other than children. The instruction booklet goes exhaustively into all three classes. Each exemption sets aside \$600 of your income from taxation.

The new exemption provisions are:

1. Previously a child could be claimed as an exemption only if he earned less than \$600 during the tax year. The new law allows the child to be an exemption regardless of how much income he has if: (A) the child is under 19 years of age; or (B) is a student (regardless of age) at a recognized educational institution or is taking on-farm training supervised by accredited schools, or on-farm training of a state of a political subdivision a county, for instance; and (C) the taxpayer provides over half the child's support.

2. The second exemption change adds two new dependents who may be claimed if they meet two other tests (receive over half their support from the taxpayer and receive less than \$600 income during the year). One is for any person supported by the taxpayer, even if not related, who has his principal place of residence with the taxpayer and is a member of the taxpayer's household (this excludes hired help). The other is for the cousin of a taxpayer when the cousin is getting institutional care for physical or mental disability and was previously a member of the taxpayer's household.

## Austrian Paper Claims Joe Stalin's Son Dead

VIENNA, Austria (AP) — Joseph Stalin's son, Vassily, is dead, and his daughter, Svetlana, has been banished from Moscow, an Austrian newspaper said Wednesday.

The paper, Graz Kleines Blatt, said its information came from a Western diplomat in Moscow who spent Christmas vacation in Austria. The paper did not identify him.

It quoted the diplomat as saying Svetlana disappeared from the Soviet capital soon after the arrest of her brother, following the purge of Lavrenty Beria in June 1953.

Vassily Stalin, a lieutenant general in the Soviet air force, died in a central Asiatic forced labor camp last fall, the newspaper said.

## Local News

**Visit in Portland** — Mr. and Mrs. Frank Norton and family of Roseburg visited in Portland with relatives during the holidays.

**From Washington** — Mrs. Jack Rodgers and children are visiting with the former's parents, Mr. and Mrs. Maynard Byrd. The Rodgers are from Camas, Wash.

## Farmers Union To Push 10-Point Policy Program

DENVER (AP) — The National Farmers Union will push a 10-point legislative program dealing broadly with farm policies and prices and public power in the new session of Congress, President James G. Patton said Wednesday.

"Our economy is not growing as it should," Patton declared in a statement, "partly because American agriculture is being dragged downward."

He said the NPU will "immediately seek a clarification of national farm policy objectives through the adoption of two joint congressional resolutions."

The first, Patton said, "will be a resolution on the family farm, declaring that it is the intent of Congress that farm programs should be designed to preserve our historic family farm pattern of agriculture."

The second measure would "set forth the minimum dietary needs of U.S. citizens and declare it is congress' intent to maintain an abundance of food and fiber and to use this abundance wisely both at home and abroad."

Patton said other NPU objectives would include:

- Repeal of sliding scale price supports, substituting mandatory supports at 100 per cent of parity for basic commodities, and to provide 100 per cent of parity supports for milk and dairy products, poultry and eggs, hogs and beef, with authorization to use production payments as a method of support for such perishables.

**Visit in Tacoma** — Mr. and Mrs. Joe Fest spent the holidays visiting in Tacoma with relatives.

**To Redmond** — Mr. and Mrs. W. C. Callison spent the New Year's holidays in Redmond visiting the latter's brother.

**To Washington** — Mr. and Mrs. Don Caskey and Mr. and Mrs. Art Pollard spent the New Year's weekend in Camas, Wash., visiting at the home of Mr. and Mrs. Jack Rodgers.

**Leave for St. Paul** — Mr. and Mrs. Vic Mann and two daughters, of St. Paul, Minn., left Tuesday after spending the weekend here attending the wedding of Mrs. Mann's daughter, Janet Keller, to Lyle Frank Morrison.

**Called to New Hampshire** — Mrs. Harold Crawford of Roseburg was called to the home of her parents in Manchester, N.H., by the death of her father, Frank Brendle, who died Monday. Mrs. Crawford left by plane for Manchester Tuesday.

**Visits Parents** — Miss Nancy Michener visited with her parents, Mr. and Mrs. Ray Michener, Lookingglass Road, during the holidays. She had as a house guest Miss Terry McKenzie of Eugene who spent a few days in Roseburg. Mr. and Mrs. Michener took the girls to Corvallis where they attend Oregon State College. Miss Michener is a senior.

## REMARRIAGE OFF

HOLLYWOOD (AP) — Marie McDonald says she isn't going to remarry shoe manufacturer Harry Karl after all.

The 30-year-old actress and the wealthy Karl, 40, were divorced last Nov. 22 in Las Vegas, Nev., after he agreed to a \$350,000 settlement for her. They recently took a trip to Europe and said they tried to obtain marriage licenses in several European capitals but were refused.

Karl was Miss McDonald's third husband.

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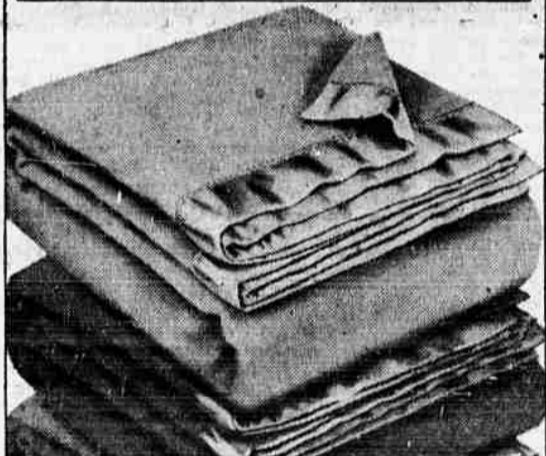
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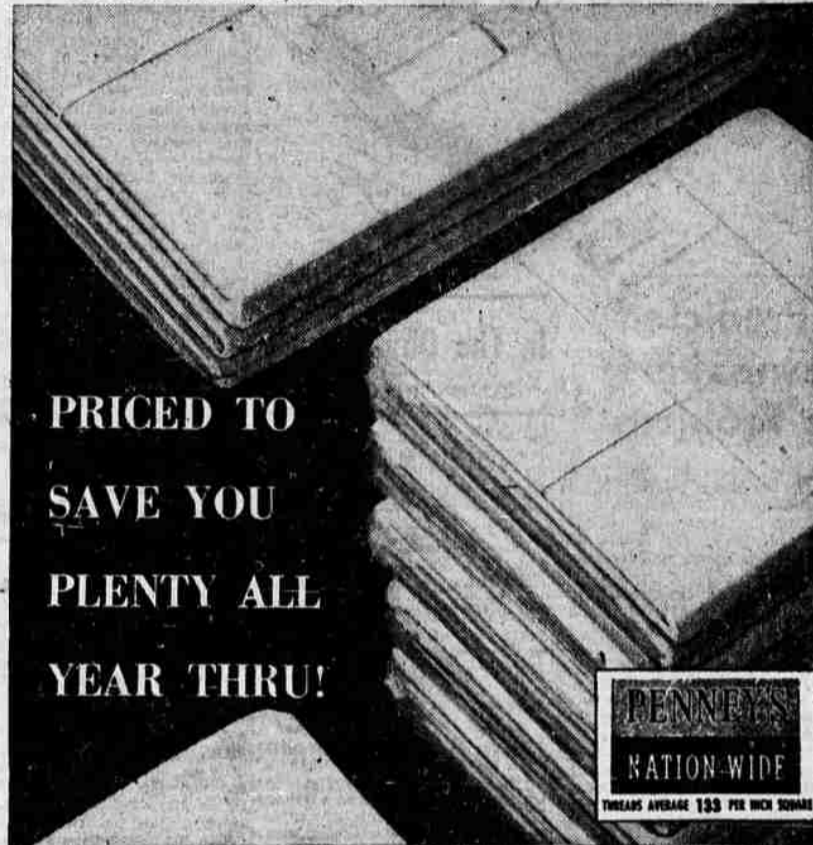
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