

TAXORAMA

Local News

Mrs. A. J. Ellison and her mother, Mrs. Foster Butler, are confined by influenza to their home in West Roseburg.

Mr. and Mrs. M. C. Dement spent Sunday visiting in Grants Pass at the home of Mr. and Mrs. James Pelkey.

Miss Martha Dement returned home during the weekend following several days spent in Portland and Dallas attending to business and visiting friends.

Mr. and Mrs. W. M. Campbell of this city are back at their home, following a stay in Portland, where the former attended the Oregon Education Assn. annual meeting.

Mr. and Mrs. M. S. Akerill of Grants Pass spent Sunday in Roseburg as guests of Mr. and Mrs. W. M. Campbell on SE Main Street.

Mr. and Mrs. Jim Smith and family of Klamath Falls visited here last week with Mr. and Mrs. Vance Cox. The latter is Smith's mother.

Loran O'Neal, royal patron of Douglas court, has returned home after attending Grant Court, Order of Amaranth at Astoria last weekend.

Joe Stadler, Hal Haskin, Allen Tubhill, I. M. Wells, Alton Hebard, Ralph Preston and G. S. Haaf, all from the Douglas County Assessor's office, are in Corvallis this week attending appraisers school.

Miss Martha Young of Seattle has spent the last several days here visiting her brother-in-law and sister, Mr. and Mrs. R. R. Clarke, and her brother and sister-in-law, Mr. and Mrs. Edwin G. Young.

Births

Forest Glen Hospital
GROVE — To Mr. and Mrs. Chester Grove, Wolf Creek, March 19, a son, Clinton Leroy; weight 6 pounds 15 1/2 ounces.

STANLEY — To Mr. and Mrs. Clyde Stanley, Riddle, March 21, a son, Jimmy Allen; weight 6 pounds 6 ounces.

Determining Dependency Credits Can Prove To Be A Troublesome Problem

(This is the third in a series on income tax filing. It is prepared by the Oregon Assn. of Public Accountants' Tax Information Committee.)

Let's assume you have (1) determined that you must file both state and federal income tax returns, (2) tentatively arrived at which forms you should use and (3) decided whether to file joint or separate returns.

What should be your next step? Pardon the pun, but it depends. Determining the dependency credits and exemptions the taxpayers are entitled to is often troublesome. Both federal and state tax officials say that many underpayments and overpayments, as the case may be, result from misunderstanding.

Humorous though it may be, thousands of questions are asked each tax season as to whether pets may count as dependents. Much as you may love your parakeet, your nine Siamese cats or your French poodle, tax collectors are "allergic" to them for purposes of computing dependency credits. So, give your pet a pat and determine how many exemptions—all of the human variety—you are entitled to claim.

FOR BOTH FEDERAL and state purposes, each exemption allows a \$600 deduction, although there are slight differences in some specific applications.

For federal purposes, you are entitled to one exemption for your self.

You are entitled to one additional exemption if, on Dec. 31, 1958, you were 65 or if you were blind.

If you were both 65 and blind, you are entitled to two additional exemptions. You are also entitled to exemptions on the same basis for your wife if you file jointly.

Dependents must qualify under the following conditions for federal purposes:

1. Dependent must have received over one-half his support from you in 1958. The principal exception is that provided by the "multiple support agreement" (form 2120) which covers the situation in which several persons each contribute more than 10 per cent of the support. The written agreement gives the exemption to one of these persons. None of the others is permitted to claim the exemption.
2. Dependent did not have over \$600 income in 1958, besides what you provided, unless dependent was your child or stepchild under 19 years of age, or if over 19, a full-time student—in which case the dependent can earn any amount as long as you actually provide over one-half the cost of support.
3. **DEPENDENT IS NOT** claimed by any other taxpayer and does not file joint return with another taxpayer. For instance, do not list a dependent married daughter who files a joint return with her husband.
4. Dependents must be citizens of the U.S., Canada, Mexico, Panama or the Canal Zone.

Dependent must be closely related to you or be anyone else who meets requirements 1, 2, 3 and 4 and had your home as his principal place of abode and was a member of your household, even if not related.

Here are principal ways in which exemption and dependency credits for Oregon state income tax differ from federal rules:

1. If you are over 65, you are entitled to a special credit of \$12— but not allowed an additional \$600 deduction. If you are blind, the special credit is \$18.
2. You may claim dependency credit for a child over 18 if he is attending an institution of higher learning or is mentally or physically incapable.
3. **YOU MAY NOT** claim dependency credit for a child of 19 or more under the federal formula which allows you to take him if he qualifies as a student and you pay half his support, regardless of his income.
4. Oregon has no multiple support agreement.
5. Oregon has no requirement as to citizenship or residence of a dependent.
6. Oregon, which follows the federal pattern in listing ones who qualify for dependents, also adds those "whom the taxpayer has a moral obligation to support."

Often unusual or borderline cases arise in determining exemption and dependency credits. Both federal and state tax agencies, suggest consultation with properly qualified advisers for those needing outside help.

NEXT: Your blessings — deductions.

Today and Tomorrow

CALENDAR OF EVENTS

WEDNESDAY — MARCH 25

American Legion Auxiliary, Umpqua unit 16, visitation of department officers, auxiliary house next to Legion Hall on Oak St., 6:30 p.m., members asked to bring casserole dish or scalloped potatoes and own table service.

XI Tau chapter, Beta Sigma Phi, home of Mrs. Laurence Peterson, 1407 NW Jefferson St., 8 p.m., election of officers.

Roseburg Road Runners Motorcycle Club, Beckwith's Motorcycle Shop, Harvard Ave., 7:30 p.m.

Air Force Reserve, 1614 W. Harvard Ave., 8 p.m.

Moose Lodge, Moose Hall, 8 p.m.

Timber City chapter of Sweet Adelines, Inc., call OR 3-5887 for meeting place.

Umpqua Radio Club, clubhouse on Klamath Ave., 7:30 p.m.

Doug-Ette's, Sheriff's Mounted Patrol, fairgrounds, 7:30 p.m.

Buckeros, workshop and beginners' pattern lessons, barn, 8 to 10 p.m.

Laurel Lodge 13.

Boots and Calico, pattern lessons, Winston Community Building, 8 p.m.

Camas Valley Methodist Church Choir, practice session, at the church, 7:30 p.m.

VFW Auxiliary, Veterans Memorial Hall, 8 p.m., social.

Knights of Columbus, St. Joseph's Catholic Center Hall, 8 p.m.

Sutherland Jaycees, Community Building, 8 p.m., dinner.

Winston Dillard Toastmistress Club, 7:30 p.m.

WCS of Camas Valley Methodist Church.

Roseburg Zonta Club, 8 p.m.

South Douglas Assembly, Rainbow for Girls, Masonic Temple, Canyonville, 7:30 p.m.

THURSDAY — March 26

Beta Iota Chapter, Eta, social meeting, home of Mrs. R. Curtis, Mrs. Charles Bailey, co-hostess.

Drivers' License Examiner, 642 SE Kane St., 9 a.m. to 5 p.m.

Roseburg Rose Society, Roseburg Woman's Clubhouse on Mosher St., 8 p.m., Mrs. Ches M. Anderson of Eugene will be present to speak on rose fertilization, cultivation, mulching and spraying.

Lookingglass Garden Club, home of Vera Erbe in Tenmile, 1:30 p.m., topic will be plants and shrubs for shade.

Army Reserve, 1614 W. Harvard Ave., 8 to 10 p.m.

Women of Roseburg Country Club, clubhouse, noon luncheon followed by weekly bridge play.

Roseburg Rotary Club, Umpqua Hotel, noon.

IOOF, IOOF Hall, Jackson St., 8 p.m.

Roseburg Lions Club, Umpqua Hotel, 6:30 p.m.

Civil Air Patrol, Central Junior High School, 7:30 p.m.

Glide Shufflers, pattern lessons, Community Building, 8 p.m.

Lady Elks, Elks Club, 8 p.m., cards.

Barbershop Singing, Ricketts Music Store, 8 p.m.

Umpqua Valley Coin Club, courthouse auditorium, 8 p.m.

Evergreen Grange Home Economics Club, Grange Hall, 10:30 a.m.

Rafary Anns, coral room in Umpqua Hotel, noon.

Past Chiefs Club and officers of Pythian Sisters, to entertain grand chief Betty Jean Bergner, KP Hall, Roseburg, 12:30 luncheon. The Pythian Sisters will meet at 8:30 p.m. for a potluck dinner and business meeting at 8 p.m., when grand chief will again be present.

Rosicrucians Hold Egyptian Ceremony

The re-enactment of a ceremony that began in ancient Egypt over 40 centuries ago was highlight of a Roseburg Rosicrucian convales at the Umpqua Hotel Sunday.

According to Mrs. A. M. Lofland, master of the Rosicrucian Lodge, the occasion of the New Year was celebrated by a symbolic feast in which the participants partake of simple foods corresponding to certain basic elements of nature, such as salt, corn and fermented grape juice.

The Rosicrucian Order, AMORC, is non-religious but philosophical fraternity and maintains that its traditional origin occurred during the reign of Amenhotep IV, in 1350 B.C. The order commemorates this ancient New Year beginning with a ceremony though non religious, which embraces the allegorical significance of the age-old Egyptian rite.

Saturday was the beginning of the fiscal period of all Rosicrucian Lodges, chapters and pronaoi throughout the world and the date is marked by the installation of new ritualistic and administrative officers.

New officers of the local Rosicrucian organization are T. M. Tankersley, master; Mrs. A. M. Lofland, secretary, and E. W. McKinney, guardian.

CLUB TO MEET

Lookingglass Garden Club will meet Thursday at the Tenmile home of Vera Erbe at 1:30 p.m. to discuss plants and shrubs for shade.

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