

Tax Reductions For Operating Car

Oregon motorists facing the April 1 deadline for making out federal income tax blanks are reminded by the legal department of the Oregon State Motor association of certain exemptions for expenses of operating their automobiles.

The association warned motorists to keep more complete and accurate records of car operations this year inasmuch as government tax agencies have declared their intentions of requiring more proof before granting exemptions.

Legal advice obtained by the association also cleared up the point that cars used in driving to and from the owner's place of business are not engaged in business at that time and such expenses are not deductible.

Deductions allowable in computing taxable income include the following:

State gasoline taxes—motorists must furnish a complete record for this item as the department of internal revenue will not accept estimates. The tax in Oregon is five cents per gallon.

All sums paid as registration fees during the year—this includes licensing.

Any loss sustained from the outright sale of the car. This does not include any trade-in deals on the purchase of another car.

Any loss occasioned by damage to a passenger automobile used for pleasure. This must be an actual loss to the person claiming exemption—if the loss has been compensated by insurance it is not deductible.

Any amount expended for personal injury damages that has not been compensated for by insurance is a deductible item—this is true, however, only if the car were being used for business at the time of the accident.

Any interest paid on money borrowed for the purchase of a car—including financing charges specifically covering the interest on the loan.

All operating and maintenance expense, including depreciation, on passenger cars used wholly for

Wary Crowd Opens Track



Here's part of 20,000 who thronged opening of new two-million-dollar race track at Albany, Cal. Opening of track was delayed by protracted rainy season but when it did open the crowd didn't bet much. Operators hope to coax dollars out of wallets as 33-day season progresses.

business—or on a pro-rata basis where used less than half the time for pleasure. This has been construed to cover insurance costs.

Motorists are warned by the association that the federal gasoline tax and federal taxes on new cars, lubricating oil, tires, tubes, and accessories are considered by the department of internal revenue as manufacturer or distributor taxes and not as deductible consumers' taxes.

The amount paid for the purchase of an automobile for either business or pleasure has been ruled to be a capital expenditure and not deductible, but the depreciation incurred in its use for business is a deductible item as mentioned before.

Any employee receiving mileage or gas allowance can claim no exemption for automobile operation unless this allowance has been declared a part of his income.

Mosby Creek

The Get-Together club met for all day last Thursday with Mrs. Florence Simpson with Mrs. Herman Gleaser as joint hostess. The next meeting will be with Mrs. Clifford Lebow.

Mr. and Mrs. S. H. Ramsey and son Richard of Vancouver spent the week end at the Harry Castle home.

Mr. and Mrs. Bill Mulkey and family of Coquille spent the week end at the Herman Gleaser home. Mrs. Harry Castle visited Saturday at Thornton Corners with Mrs. Mac McGuire and Mrs. George Foster.

A heifer belonging to Floyd Jones gave birth to a calf weighing only 24 pounds recently. It

was so small it could run under other calves its own age.

Mr. and Mrs. Lon Henderson and children of Creswell and Mr. and Mrs. Jerry Egan of Springfield were guests Sunday at the Butte Mooney home.

Mr. and Mrs. Ed Tullar of Eugene spent Sunday at the Lee Dugan home.

Ivan Patton of Fort Stevens spent the week end at home with his mother, Mrs. Fanny Patton.

Mrs. C. E. Purcell's parents, Mr. and Mrs. Anderson, have gone to Payette, Idaho, where they have employment.

INFANT DEATHS DOWN.

Oregon's infant mortality rate declined approximately 1.5 points in 1940 from the 1939 rate, the public health research department of the Oregon Mutual Life Insurance company reports.

The rate for 1939 was 36.6. The preliminary rate of infant mortality reported to the state board of health for last year was just slightly over 35, which should give the state one of the lowest averages in the country.

MACKIN HEADS OSC ALUMNI

Harold Mackin of Portland, son of Mr. and Mrs. Sam Mackin, was named president of the O. S. C. Alumni association in Portland last week, succeeding Kay Olsen, who had been president of the group for the past three years. Delbert Snider was named secretary.

Eat ice cream for health. Ours is made right. Gustafson's Super Creamed ice cream store, 26-11c-3

Delight Valley Coast Lumber Market Steady

Mrs. Orest Houghton, daughter of Mr. and Mrs. Ray Myers, was honored with a bridal shower recently at the home of Mrs. Clyde Wright at Walker, with Mrs. Oscar Jackson as assistant hostess. Many ladies of this community were present.

Mrs. Ernest Sears was hostess to the Social Neighbors club February 5. Guests present were Mrs. Harold Wolfard and daughter of Cottage Grove, and Mrs. Parks and children. The next meeting will be an all day meeting at the home of Mrs. Harold Wolfard in Cottage Grove. A quilt will be quilted.

Mr. and Mrs. Fred Sailor of Ollala spent from Friday through Sunday at the John Stalder home.

Mr. and Mrs. Elmer Panco of Portland were guests Saturday afternoon at the Charles Connor home. Mrs. Panco took her son Stanley Connor, who had spent the past week at the home of his grandparents, home with her.

Mr. and Mrs. Lawrence Brown and son Lowell spent Sunday at the home of Mr. Brown's parents, Mr. and Mrs. George Brown, in Eugene.

Mr. and Mrs. Robert Raush and children of Eugene and Dean Jackson, student at Oregon State college, spent the week end at the Oscar Jackson home.

Mr. and Mrs. Ben Jackson of Walker and Fred Jackson of Camp Clatsop, Joyce Currier and Wilburn Hall of Winchester Bay were Sunday guests at the Dave Hite home.

John Dunlevy was taken to Portland Monday for a month's medical treatment at the Veterans hospital.

Mr. and Mrs. Oscar Flaten and children spent the week end at the home of Mrs. Flaten's sister, Mrs. Boyd, at Hubbard.

Miss Phyllis Tidemanson of Cottage Grove visited Wednesday afternoon at the Rudolf Hansen home.

Silk Creek

The beginners first aid class meets every Tuesday evening at the Royal church school building at 7:30. Visitors are welcome.

The Neighbors Friendship club will meet Thursday, February 13 at the home of Mrs. Clara Duncan at 2:30 p. m.

Mr. and Mrs. Clyde Sanner were Saturday evening guests of Mr. and Mrs. Roy O. Sherman in Cottage Grove.

Mrs. Kattie McCoy returned to her home Sunday after spending some time at the home of her son Dale at Junction City where she was recuperating from her serious illness. Mrs. McCoy's granddaughter, Mrs. Frank Walker of Yoncalla, is staying with her for the present.

Mr. and Mrs. Clyde Sanner were business visitors in Yoncalla Saturday.

Leonard Estes of Eugene had charge of the church services at the Royal Seventh Day Adventist church Sabbath morning.

Melvin Speelman of Dorena was a guest Monday evening at the H. H. Haworth home. Mrs. Willis Gildersleeve returned from Angwin, California, Friday, where she had been visiting her son and family. Mr. and Mrs. Clyde Gildersleeve, Mrs. Gildersleeve spent Friday with her mother, Mrs. Lou Wheeler. Mr. and Mrs. Ernest Darnell, the Misses Zella and Mariel Jean Darnell and Mrs. Lou Wheeler accompanied Mrs. Gildersleeve to Hopewell Saturday where they were guests of the Stanley Sargants. Mrs. Gildersleeve left for Vancouver, B. C., Monday from which place she sailed Tuesday for her home at Margaret Bay, British Columbia.

Mr. and Mrs. V. A. Ragsdale and son Kenneth of Corvallis and Mr. and Mrs. Lester Bentz of Swishome were week-end house guests of Mr. and Mrs. H. H. Haworth.

Miss Frances Wheeler of Eugene spent Saturday at the home of her parents, Mr. and Mrs. Hiram Wheeler.

London

Mrs. Glen Stimmel, who was recently at the Sacred Heart hospital for medical treatment, has returned home.

Mr. and Mrs. Willard Petersen have moved to their new home, recently purchased from I. T. Clark.

Mr. and Mrs. Homer Pippin and children and Lois Fowler of Roseburg were guests Sunday at the Samuel Medford home. Mr. Pippin preached here at the morning service. Thomas Clark of Central View will preach at the morning service next Sunday.

Harold and Buck Sippy went to Dallas Wednesday to attend the funeral of their father, J. M. Sippy.

Mrs. Jack Swank of Sheridan is here visiting her brother and sister-in-law, Mr. and Mrs. Will Lively. Mrs. Lively, who has been quite ill, is improving.

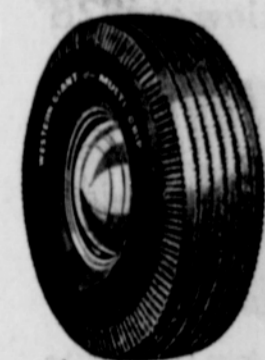
The Merry Makers club met recently at the home of Mrs. Elvis Kelly. Mrs. Willard Petersen will be club hostess February 20th.

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