

SANDY POST

Published Every Thursday at Sandy, Clackamas County, Oregon

"With charity and justice to all and malice toward none."

ORVAL G. BUTLER, Editor and Owner

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Official Income Tax Information

Every individual is allowed a credit against his net income which varies with his domestic status, that is, whether he is (a) a single person, (b) a married person living with husband or wife, or (c) a head of family. This credit is known as personal exemption, and is shown on line 21 of the return Form 1040. The amount of the personal exemption also varies depending upon the period during which the taxpayer occupied the particular exemption status.

The personal exemption for a single person is \$500 for the year; for a married person living with husband or wife, \$1200; and for a "head of family," \$1200. (Personal exemption as head of a family has no effect on liability to file a return.) For federal income tax purposes, widows, widowers, divorcees, and married persons separated by mutual consent, as well as persons who have never been married, are classed as single persons.

A head of family is defined as "an individual who actually supports and maintains in one household one or more individuals who are closely connected with him by blood relationship, relationship by marriage or by adoption, and whose right to exercise family control and provide for those dependent individuals is based upon some moral or legal obligation." A single person, or a married person not living with husband or wife, may, therefore, enjoy a head of family exemption under certain conditions.

Taxpayers using a Simplified Return (which is permitted if the gross income for the year is \$3,000 or less and derived solely from earnings from employment and/or from dividends, interest, and annuities) obtain personal exemption based on their status as of July 1 of the year. Thus, a taxpayer married and living with husband or wife on July 1 is entitled to \$1200 personal exemption on Form 1040A; if he were a widower on July 1, his exemption would be \$500, irrespective of the date on which he became a widower. The amount of the exemption is not deductible from the income but is reflected in the amount of tax shown in the table on the reverse side of the form.

Taxpayers using return Form 1040 obtain personal exemption proportionate with the number of months during which the particular status is held. Thus, for a person who married on July 1, (who was not a head of a family prior to his marriage) the personal exemption would be \$850 (\$250 for the six months as a single man, plus \$600 for the six months as a married man.) In this example it is assumed that the wife has no (continued in the next column)

Married persons may, however, file joint returns, even though they have no income, and by filing a joint return a couple married during the year may obtain exemption amounting to the exemption to which they would be entitled for the period of married status, plus the amount of their individual exemptions prior to their marriage. In the example given the total exemption in a joint return would be \$1100 (\$250 for each spouse for six months plus \$600 for six months married status.)

If a husband and wife living together both have income and file separate returns on Form 1040, the personal exemption applicable to a married person may be taken in the return of either or divided between them in any way they may agree, but the total personal exemption taken in the two separate returns may not exceed \$1200.

(more information next week)



Sophia

Mrs. Kimball and Mrs. Worthington, dressed soberly and wearing their best black gloves, walked along the stony country road back toward Sophia Hardy's farm, to pay their visit of condolence.

"How do you reckon she'll be bearing up?" Mrs. Kimball asked Mrs. Worthington. Both ladies wore their most solemn, funeral expressions.

"A mighty severe blow," Mrs. Worthington said. "Mighty severe. To lose your only son, the mainstay of your declining years. And such a dreadful death, too—to go down with a ship. Mercy!"

"The first of our boys from Hand County to go, too," Mrs. Kimball said, mournfully. "I wouldn't blame Sophia Hardy for feeling right bitter."

They stood on the simple stone doorstep, with downcast eyes, getting themselves into the proper commiserative mood.

"Come in!" The voice was brisk and cordial. They looked up in surprise. Sophia herself had come to the door. As they followed her into the parlor they exchanged glances, with eyebrows lifted. Sophia was not even in mourning. The parlor shades were not even drawn.

"It's nice of you to come," Sophia said. "Do sit down."

"We came," Mrs. Kimball said almost reprovingly, "to tell you that our hearts are bleeding for you in your great loss."

"We know how lonely you must be out here," Mrs. Worthington said. "With nothing to take your mind off . . . off . . ." She sniffed and reached in her purse for a handkerchief.

"Oh, I keep busy," Sophia said. "I've just finished applying for the Government insurance on Tom's life."

The visiting ladies could not resist a shocked glance at one another.

"I want to get it right away," Sophia said. "So I can put it into War Bonds. My boy hasn't finished fighting yet, not by a long shot."

The ladies were so occupied with feeling horrified, so titillated by this callous behaviour in a bereaved mother—that neither of them noticed Sophia's hands. Under the folds of her clean print dress, against the seat of her chair, they were tightly clenched.

(Story from an actual report in the files of the Treasury Department.)

Carry on for mothers like Sophia. Buy War Bonds till it hurts. U. S. Treasury Department



LOCALS

By Mrs. Bessie Rehberg Phone 28

The Sandy Barber Shop, owned by H. B. Reed, was damaged by fire Monday afternoon when the building was set on fire while thawing out frozen water pipes. Damage amounted to about \$80.

Sandy schools closed at noon Wednesday for an indefinite period because of the snow. Many families farther up the mountain are snowed in, and school buses cannot make their runs.

Leo McGlade is very ill. Mrs. McGlade is taking care of the mail route during his absence.

Jack Fisher of Wenme was admitted to the Hutchinson hospital in Oregon City this past week.

Mrs. Bina Bell received word that her uncle, George Douglas of Estacada, had passed away. He was the last of the original Douglas family.

Mr. and Mrs. Oscar Gunderson and Arnold, Mrs. Ella Lucas and Lyla Lue Swails were dinner guests of Mr. and Mrs. Emery Peterson in Gresham Tuesday evening. The affair was in honor of Oscar's birthday.

Mrs. Hazel Brown and Ralph spent Wednesday in Portland on business.

Lester Bruns left Monday night for his camp after spending his furlough with his folks. Virginia Bruns accompanied him to Portland, where she and George Bruns saw him off, wishing him good luck. Virginia spent Monday night in Portland with her brother and sister-in-law, Mr. and Mrs. George Tuesday morning.

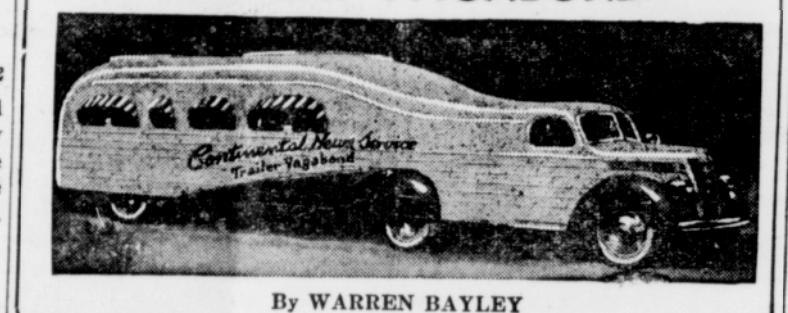
Mrs. Oscar Gunderson spent Tuesday in Portland on business.

Mrs. J. G. DeShazer entertained at dinner Sunday Mr. and Mrs. Don Roberts and Mr. and Mrs. H. H. Roberts of Portland. Mrs. Don Roberts is a daughter of Mrs. DeShazer, and the occasion was Mrs. DeShazer's birthday.

A meeting of the library board was held at the Sandy public library on Friday evening, for the purpose of selecting a list of new books to be purchased for our local library within the near future, with funds made available by the City of Sandy, in their budget, for library purposes.

Board members are Mrs. Robert Jonsrud, chairman, Mrs. Lewis Hall, Verne Alt, Benita Williams and Tom Seales.

"TRAILER VAGABOND"



By WARREN BAYLEY

MORRISON, COLO. TINY TOWN

A few years ago, I hear a very strange story about a super-confidence man who pulled off a clever trick in the mountains of Colorado. Not only did he gyp the public for several thousand dollars, but his stunt was so clever that when the law finally caught up with him, he was able to beat the case and keep the money.

According to the story, this fellow had some valuable mining property near Denver and wanted to put it into operation. Realizing it would be necessary to have living quarters and etc. for the work men, he drew up elaborate plans for an entire city to include residences, business houses, churches, banks, power plants, as well as the numerous mining buildings to develop the property. The plans were complete in every detail, even including sidewalks and the street lights.

With these elaborate plans and a clever sales talk he was able to interest private capital in his enterprise and sold several hundred thousand dollars worth of stock. Then to the surprise of everyone concerned, he built the city in miniature, using a scale of inches instead of feet.

Naturally there was a tremendous howl from the interested parties and he was promptly hauled into court. During the trial his lawyers proved the project had been completed according to plans and specifications. The plans merely stated that a certain building was to be 20 x 40, not stating whether it was 20x40 feet, yards, or inches. Because of this slight oversight, or should I say, foresight, the promoter was able to use a scale of inches, and still keep within the letter of the law. The case was dismissed and the sad but wiser investors were admonished to be more careful in the future. According to the story, the promoter moved to Hollywood and built a palatial home to the scale of feet and retired to a life of ease.

With a few variations, I have heard this story many times, and since its first telling the tale has intrigued me. Yesterday, upon my arrival in Denver my first official act was to find out if there was such a town. There was. It was located just a few miles out of Morristown. But with its existence, all similarity with the story ended. It started and exists today, a legitimate enterprise.

Tiny Town was conceived in 1922 by George E. Turner, a Denver business man. The idea originated from a newspaper article about a man in Chicago who amused himself by building small houses on his front lawn for kids of the neighborhood. Mr. Turner owned a sizeable tract of land near Morristown and a sound business in nearby Denver. He decided to tell the history of Colorado in miniature. He drew up plans and specifications in inches from the beginning. And again, unlike the story, it was his own money and not the funds from stock selling that provided the working capital.

The buildings were built in his Denver shop and trucked to the property. The city is complete even to parks, lakes, and ferries. A tiny train puffs noisily about the valley and ore mines dot the canyon walls. It cost over \$100,000 to build and it is worth it. To children it is a dream come true and many believe that fairies lived there. When this war is over and cars once more speed over the highways, it will again be one of the most popular points of interest in Colorado.

"TRAILER VAGABOND" is sponsored and appears in this paper through the courtesy of the CLACKAMAS COUNTY BANK, Sandy, Oregon.

Meeting 90 per cent of the farm's war crop goal and seeding within the farm's wheat acreage allotments are the only requirements Oregon wheat growers will have to meet to earn 1943 AAA wheat payments, N. C. Donallson, state AAA executive assistant, has just announced.

Provisions requiring that 90 per cent of the farm's acreage allotment be planted to either wheat, war crops or designated substitute crops have been eliminated Donallson reported.

War crops for which individual farm goals will be established during the every-farmer canvas according to local conditions, include potatoes, vetch for seed, flax for seed or fiber, dry edible peas, dry beans, peas for canning and tomatoes for processing.

Church News

IMMANUEL LUTHERAN CHURCH
Rev. H. J. Gieseke, pastor
Service every Sunday at 11 a.m.
Sunday School every Sunday at 10 A. M.
Also supports full 8th grade Elementary school, Mr. Elroy Venzke, principal.

SANDY SEVENTH DAY ADVENTIST CHURCH
Sabbath school services each Saturday at 10 a. m.
Preaching services at 11 a. m.

SANDY COMMUNITY CHURCH
J. C. Hasley, Pastor
Sunday School 9:45 with Mrs. Lewis Hall Superintendent and efficient teachers for all classes.
The Worship Hour begins at 11 a. m. with hymns of the church directed by Mrs. Lyle Seaman. The pastor's sermon subject will be "Content in Learning."
6:30 p. m. the Christian Endeavor with Lorene Ziemer in charge.
7:30 "Strollings through Luke's fifteenth chapter," directed by the pastor.
Wednesday 7:30 p. m. the prayer meeting and Sunday school review.

GRESHAM TEMPLE
J. C. Hasley, Pastor
2:30 p. m. a service for all, in songs, hymns and praise. Good music you'll enjoy. The sermon subject will be, "Personal Pronouns." To this free community service you are most cordially invited.

ST. MICHAEL'S CHURCH
Rev. J. E. Crowe, Pastor
Winter schedule of Masses
First and second Sundays . . . 10:45
Third and fourth Sundays . . . 8:45
Fifth Sunday 8:45

Oil, coal, or gas heating stoves may be sold only to persons who secure an A-10 preference rating under new War Production Board orders, it has been announced by the WPB.
The order does not include stoves which use wood only as fuel.
Stoves which are worn out or damaged completely beyond repair, however, may be replaced without the preference rating.

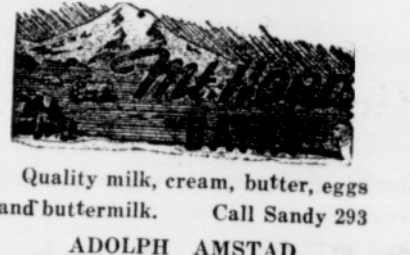
The directors and officers of the Cherryville - Deep Creek bus met for their regular monthly meeting at the Gunderson home Wednesday evening.

Adolph says - -



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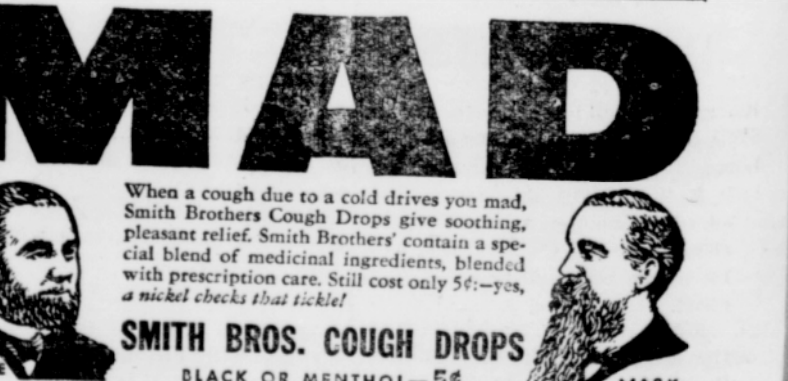
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