

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

CREDIT FOR DEPENDENTS

A taxpayer is entitled to a credit for each person except his band or wife, whether related to him or not, and whether living with him or not, who during the taxable year was dependent and received chief support from the taxpayer, provided the dependent was either (a) under 18 years of age, or (b) incapable of self-support because mentally or physically defective.

The credit for dependents is based upon ACTUAL FINANCIAL DEPENDENCY and not mere legal dependency. It is not necessary that the dependent be related to the taxpayer, but the taxpayer must have provided more than one-half of the support or there is no dependency.

The term "mentally or physically defective" includes not only those who are mentally afflicted or physically crippled, but also persons who, by reason of old age or impaired health, are incapable of self-support. The state

of mental or physical defect need not be one of a permanent nature, but if it existed for only a portion of the year, then the credit for dependent can be claimed for that portion of the year during which the dependent was supported by the taxpayer.

A person may not acquire a credit for dependent by reason of support of a person qualifying as a dependent if, as a result of such support, he acquires a head of family exemption, but may acquire a credit for dependent by reason of additional persons qualifying as dependents, whom he supports. Thus if a person claims head of a family exemption on account of support of an aged mother or father, incapable of self-support or child, he would not be entitled to a credit for such dependent; but if he supported more than one such person he could claim credit for such additional persons provided they were under 18 years of age or incapable of self-support.

Credit for dependents may not be divided between two persons filing separate returns, but must be taken by the one contributing the chief support. A credit for dependents may be claimed by a father who provides the support for his children living with his divorced wife, if the support is provided as a result of a court decree or as the result of an agreement between husband and wife.

The credit for dependent, allowable to a taxpayer filing on form 1040, is \$350, and is proportionate with the number of months of dependency. Thus, for a child born on July 1, the credit would be \$175 (for six months), and if a child became 18 years of age on July 1 the credit allowable would be \$175. One-half a month or less is not counted as a month; more than one-half a month is counted as a month in calculating the credit.

A credit of \$385 for each dependent on July 1 of the year is allowable to a taxpayer using the Simplified Form 1040A.

(more information next week)

Food Order Data

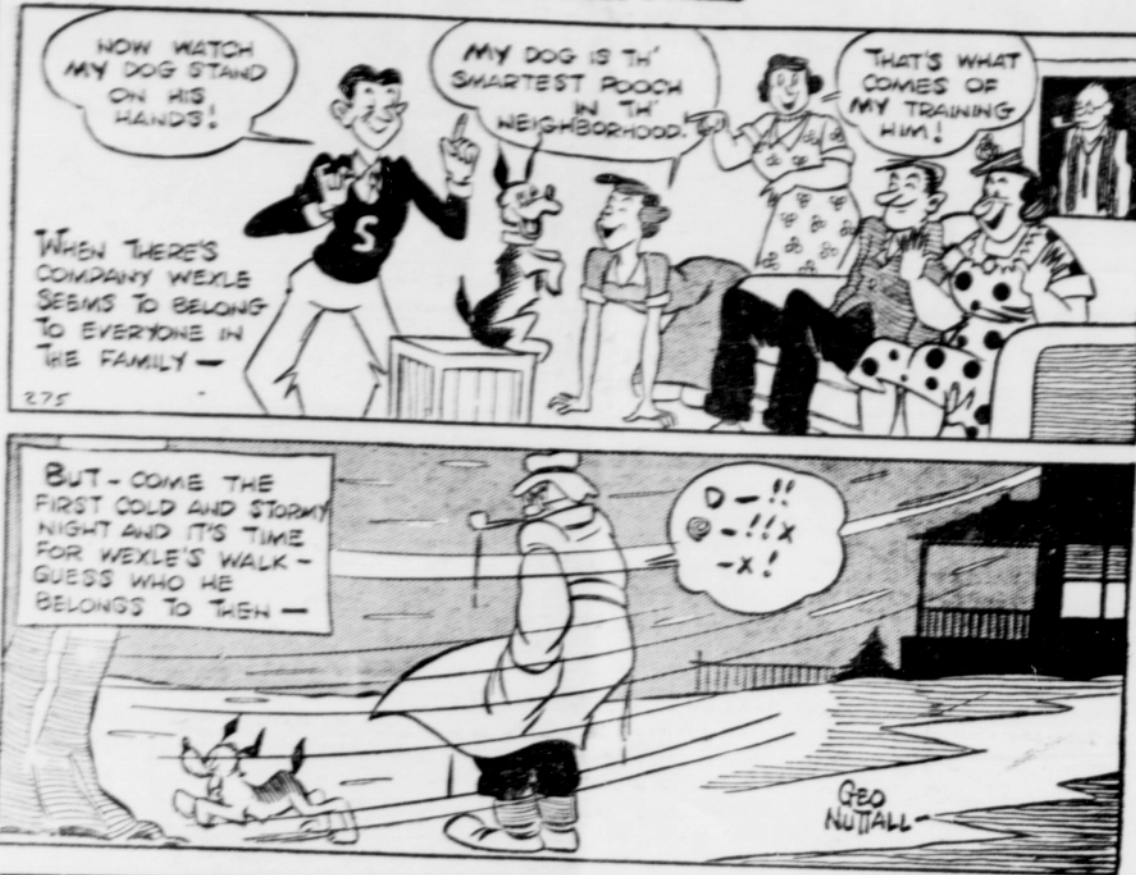
Effects upon consumers of food distribution orders recently issued by Secretary of Agriculture Wickard were explained this week by Merritt A. Clevenger, Pacific region administrator for the food distribution administration.

Order No. 1, recommended by the National baking industry, says consumers will have to slice their own bread to bring about economies in bread handling necessary to prevent a price rise, they will be benefited nutritionally by the enrichment of all white bread with essential minerals and vitamins.

The second order directs manufacturers who produce more than 12,000 pounds of butter in any one month to set aside 30 percent for direct war requirements. More than two-thirds of this will go to U. S. armed forces. Men in our armed forces are now eating five times the amount of butter they consumed in civilian life.

Order No. 3 is an attempt to assure adequate supplies of citrus juices for direct war requirements and to time distribution of civilian supplies so that canned grapefruit juice will be available when fresh supplies are seasonally low. About

IT NEVER FAILS



LOCALS

By Mrs. Bessie Rehberg
Phone 28

Mary Macho is leaving at once for Fort Lewis to be with her brother, who is gravely ill with pneumonia.

Mr. Jack Gault, son of Mrs. Lucy Todd, who has been working at the Treasure Island restaurant in Portland, has come home to get over a case of 'flu' he has been suffering from.

Mr. Herman Bruns suffered a heart attack Tuesday. The last report of his condition to be received, was that he was considerably improved.

Mrs. Jesse Prichard and infant daughter have left the Portland Sanatorium and are staying at her mother's, Mrs. Jones, of Boring.

Mr. and Mrs. Charlie Gann of Sandy, were the parents of a new-born son last Friday.

The party at the DeShazer home last week was in honor of Mr. DeShazer, instead of Mrs. DeShazer, as previously reported.

Henry Wewer has been plowing out the Sandy Heights road, and travel is now open.

George Anderson of the Sandy Lumber company was out the first part of the week, just in time to help shovel snow off the roof of the building.

Mr. Frank Byrd has returned to Sandy from a Portland hospital and is recuperating at the Harper home.

Sandy grange will meet Saturday, February 13th. 3rd and 4th degrees will be given. Guest speaker on the lecturer's program will be County Agent J. J. Inskeep.

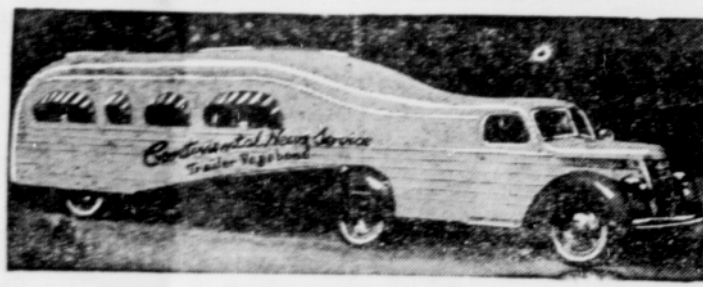
Mr. and Mrs. Will Bell and David went to Estacada Monday to attend the funeral of Mrs. Bell's uncle, George Douglas. Only the services were held Monday; burial will take place later, when the weather breaks.

half of the canned grapefruit juice supply only will be available to consumers. All other citrus fruits will have to be consumed in their fresh form.

Order No. 4, an allocation on 1942 Burley tobacco, will have no appreciable effect on consumer supplies but would provide for orderly conditions on Burley tobacco auction markets.

The fifth order places restrictions on the sale of packaged chicory (used in coffee) to insure

"TRAILER VAGABOND"



By WARREN BAYLEY

CANON CITY, COLO.
THE ROYAL GORGE

If your home town had a choice of a State university or a State penitentiary, which would you prefer?

Ridiculously simple as the answer to that question seems to be, at least one town in the U. S. proved the exception and took the penitentiary. Given its choice of the two institutions in 1868, Canon City chose the penitentiary because it seemed likely to be better attended. As second choice the university went to Boulder. Both cities seemed satisfied with the deal.

The story behind this unusual choice is a tale of Colorado in her youth; a story of gold and gunfights and the greatest railroad right-of-way war in history. The site of Canon City is the original camping site of Zebulon Pike who discovered the famous Colorado peak that bears his name today. He was exploring the headwaters of the Arkansas river which he thought was the Red river. To the west of his camp yawned the great chasm we know today as the Royal Gorge.

Pike explored the chasm before he was captured by the Spaniards. Years later his camp site became a small community of gold-seek-

adequate supply and efficient distribution.

Order No. 6 is another on citrus fruits, which sets aside quantities of fresh fruit for processing into citrus juices and other citrus products, so these will be available on sufficient supply for war needs.

Order No. 7 on raw sugar will likewise have no effect on consumer supply, but transfers authority from WPB to FDA and places restrictions on sugar refiners.

The ice cream industry is effected by order No. 8, designed to divert more milk nutrients into essential war foods. Ice cream manufacturers have been ordered to cut down their use of milk and milk products for civilian production to 65 percent consumed from December 1, 1941, to November 30, 1942. This order, effective February 1, should make more milk available for production of needed dairy products, particularly butter.

ers and railroad workers on the Denver and Rio Grande railroad which was pushing its way westward to enter the 'Gorge,' the only accessible route west for hundreds of miles to the north or south.

At that time the Santa Fe was laying its rails westward in an effort to reach the Gorge first. The floor of the great chasm was narrow and had room for only one set of tracks. Its right-of-way was a prize of rare proportions. The race was won by the D.R.G. by some thirty minutes and then began an era unique even in the early days of railroad wars. The rails laid by one company by day were torn up by the other company by night. Fist fights, gun fights and bashed heads were the order of the day for several years until the courts decided the case in favor of the Denver & Rio Grande.

To lay rails through the chasm was the great engineering feat of the day. Most of the available space was taken up by the Arkansas river, which in spring time was a raging torrent, tumbling its way to the plains below. Workers had to be suspended by ropes from the top of the canyon walls to drill holes in the solid rock. In one place the chasm was so narrow it was necessary to hang a bridge to the two rock walls. This 'hanging bridge' is still one of the great sights and transcontinental trains stop that passengers may see and marvel at the sight.

Of recent years a group of Canon City business men have spent some \$420,000 to build a suspension bridge over the Gorge and an incline railway from the top to the bottom. The bridge is the highest bridge in the world, almost a quarter of a mile from its roadway at the bottom of the chasm below. To stand on this bridge at night and watch a train pass below is a sight you will never forget. The train will look tiny down below and you will feel tiny up above. In fact everything about the 'Gorge' will make you feel tiny. This made my fourth trip — I want to go again. "TRAILER VAGABOND" is sponsored and appears in this paper through the courtesy of the CLACKAMAS COUNTY BANK, Sandy, Oregon.

News of 4-H CLUBS

The district 4-H local leaders conference originally scheduled for January 27th has been postponed until February 10th, announces John Grimes, county club agent, after conferring with Charles Weber, Portland club agent. H. C. Seymour, state club leader, informed the club agent that Dr. A. L. Strand, president of Oregon State college, will speak at the evening banquet. Charles Weber, Portland club agent, has secured Hospitality House, Public Service Building, S. W. 6th and Taylor, Portland, for the day meeting.

All 4-H club leaders are invited to attend the conference as a means of unifying the club program during the 1943 year. The program will begin at 9:30 a.m. with H. C. Seymour discussing the place of 4-H club work in the national production drive. Other speakers will be Miss Helen Cowgill, assistant state leader, Miss Mabel C. Mack, extension nutrition specialist; L. J. Allen, assistant state leader.

The evening banquet, at which Dr. Strand will speak, will be held at 6:30 at the Lincoln high school cafeteria. New 4-H club leaders are especially invited in order that they may discuss with the state leaders the fundamentals of club organization.

Grimes (viewing painting of a friend) "It's like him."

Painter: "Yes, but he hasn't paid me yet."

Grimes: "That's very like him."

The only way to change the views of some people is to agree with them.

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.

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

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