

## Income Tax Booklet

New features of the U.S. Internal Revenue bureau's second (1949) edition of **Your Federal Income Tax** included new chapters on tax treatment of installment sales and appeals procedures, a detailed index, and facsimiles of the individual income tax forms.

The booklet was first issued last year to help taxpayers who find the 16-page pamphlet distributed free with tax return forms inadequate. It is designed for those with special problems, or who want more detailed information. It is written in clear language and typographically designed for easy reading.

The booklet quickly became one of the fastest selling publications handled by the Superintendent of Documents, with over 345,000 being distributed last year. (U.S. Government Printing Office, Washington 25, D.C.; 138 pp., 25c.)

## Board of Directors Meeting Oregon State Employees Association

December 17, 1949 - Senator Hotel - Salem, Oregon

The meeting was called to order at 9:45 A.M., by President Chidsey. The following officers and directors were present at roll call:

E. F. Chidsey, president; E. A. Bamford, vice-president; Lois R. Manning, secretary-treasurer; Loren R. White, jr., past president; P. M. Brandt, director of laws and legislation; James Banks, director of civil service; Gordon Shattuck, director of public relations; J. D. Wilson, director of membership; William Lawless, director of insurance; Robert M. Ashby, director, district No. 2; James W. Vaughn, director, district No. 3; August Mose, director, district No. 5; L. A. McCroskrie, director, district No. 6.

Also present were Forrest V. Stewart, executive secretary; Eugene Schmidt, assistant executive secretary; Jean Brimacombe, administrative secretary; Virgil O'Neil and Floyd Query, former directors of public relations and laws and legislation, respectively.

It was moved that the reading of the minutes of the previous meeting be dispensed with. Motion carried.

### Communications

The secretary read two communications: one from John Norton, director of district No. 1, Portland, who was unable to be present, and the other from P. M. Brandt, director of laws and legislation, in regard to the number of permanent regular employees in state service.

## Federal Tax Errors

Income tax administrators in several states this year have been working to give the honest taxpayer an even break. Vigorous campaigns have been conducted in Arkansas, Georgia, Kentucky and Oregon to see to it that all persons liable for tax pay their share.

Auditors of Oregon income and corporate excise taxes have uncovered delinquencies which may yield the state several million dollars, it was reported recently. Most of the older un-audited accounts have been kept alive through waivers. Auditors have been checking county records involving sales of property on which income taxes on profits have not been paid. Some cases indicated fraud, and others unintentional error.

Hearings are being held in connection with disputed tax claims in order to clear the income tax division's records. Many voluntary payments have been made, and in some instances the state has refunded money.

Mr. McCroskie asked whether the G.I. wives referred to held temporary or permanent jobs.

Mr. Brandt said they held permanent jobs. He stated that two in his department were leaving this year, having been there a year and a year and a half, respectively. They are civil service employees, but they do not belong to the association. He said that, however, was not the point. What he wished to bring out was that they are listed among the ten or eleven or more thousand state employees. He said there are lots of temporary employees in any department of any size, they are not considered regular employees and are not expected to belong to the association. They take up the work as a stop-gap. He said he believed the number of regularly established jobs should be determined, whether 8,000 or 9,000; that it would help a lot to have the number established before the legislature.

Mr. Stewart advised that Mr. Schmidt had done a lot of work and found it very difficult to determine exactly the number of permanent employees. He has been working with civil service and they have tried to justify and boil the number down.

Mr. Schmidt stated that from the October classified lists there were 12,478 and an estimated unclassified of 1,600, or a total of 14,078.

Mr. Chidsey said Mr. Brandt's letter: