

Early Filing of Income and Victory Tax Return Urged by Federal Officer

J. W. Maloney, collector of internal revenue, is mailing copies of the 1943 individual income and victory tax return to the estimated 450,000 federal taxpayers in the district of Oregon.

"Although these returns are not required by law to be filed until March 15, I cannot urge too strongly that everyone prepare and file his return as early as possible," Collector Maloney said.

"There are," he said, "two major points that are vital for everyone to understand. First, many persons will owe a substantial tax and should start immediately to find out how much they will owe and to make plans for meeting the obligation. I must emphasize this as a simple matter of fairness to those taxpayers who may have overlooked this phase of the changeover to the pay-as-you-go system.

All Must File "Second, although many taxpayers will find that they are substantially paid up on their 1943 taxes—some of them, in fact, being entitled to refunds—it is still necessary for them to file a return."

Collector Maloney explained that under the pay-as-you-go system, all current tax payments through withholding from wages or by means of payments on "declarations of estimated tax" are only approximate. Therefore, it is necessary to file a return at the close of the year to determine the exact amount of each person's tax liability and to determine whether he is underpaid or overpaid his taxes. In instances where the current payments were less than the tax payable March 15, the difference will be necessary at the time of filing the return. This amount cannot be paid in installments. In instances where the current payments were larger than the final tax, the taxpayer will be enabled to secure a refund merely by filing his return.

"Early preparation of returns will be advisable," Collector Maloney said, "to serve as a guide

to the thousands of taxpayers who will have substantial payments to make and need to know how much the taxes will be so that they can make advance preparations to pay these taxes.

Substantial payments will be necessary in certain instances, because (a) most individuals who had a 1944 tax must pay at least one-half of the unforgiveness portion of that tax in addition to their 1943 tax; and (b) during the first six months of 1943 only the victory tax, but not the income tax, was withheld from wages.

"Particularly, persons who took jobs for the first time in 1943, and those whose wages increased sharply from 1942 to 1943 may have substantial payments to make," Collector Maloney said. As an illustration, he pointed out a single person who earned \$2,000 wages in 1943 but had no 1943 tax, will owe nearly \$130 on March 15, or nearly three and one-half weeks' wages. Since this payment must be made in one sum at the time the 1943 return is filed, the collector pointed out the advantages of determining the liability and saving for it in advance.

In the past, many taxpayers have postponed filing returns until the last minute in order to delay the payments which had to be made with the returns. However, illustration, he pointed out a single person who earned \$2,000 wages in 1943 but had no 1943 tax, will owe nearly \$130 on March 15, or nearly three and one-half weeks' wages. Since this payment must be made in one sum at the time the 1943 return is filed, the collector pointed out the advantages of determining the liability and saving for it in advance.

Who Must File "A return must be made by every individual who, during the taxable year 1943:

1. Was single and had \$500 or more income.

2. Was married and had more than \$254 income.

3. Was married, and together with wife or husband, had \$1,200 or more income.

In addition, a return must be filed by everyone who paid or owed a tax on 1942 income.

A return should be filed likewise by anyone claiming a refund of taxes withheld from wages. The requirements for filing 1943 returns on or before March 15 apply to civilians and personnel of the armed forces alike, except that postponements or extensions are allowed those who are on sea duty or outside the continental United States, or whose wife is on sea duty or outside the continental United States, his wife may also postpone



"ARTIST UNKNOWN"—Hastily drawn on cardboard by a Marine Corps private during a major battle on Guadalcanal, the drawing reproduced above shows six Marines attempting to gain the last few footholds to carry their seriously injured comrade from the jungle's depths. The place, date and rank of the artist were on the drawing, but his name is illegible. Whether he was killed during the fight that day or in one of the many actions that followed may be never known.

War Loan Plans Set By Finance Group

Plans for the Fourth War Loan drive which opens next Tuesday in Washington county were completed Wednesday night by members of the war finance executive committee, area chairmen, bankers, functional committee leaders and members of the press. The group met at the Heidelberg park at Beaverton.

Those present were H. L. MacKenzie and W. C. Christensen, county co-chairmen, George G. Laver, E. L. Padanila, Alf O. Johnson, F. Busch, J. E. Scary, Mrs. Robert Summers, W. M. Evans, W. M. Adams, James C. Say, P. L. Gibson, Fred Langer, Mrs. P. L. Peterson, Judge D. D. Beckman, Ed Coman, Hugh McGilvra, Mrs. H. H. Jeter, M. Fieet, A. J. Foecker and H. R. Johnson.

Salvage Body Honored

Certificates of recognition from the war production board are being sent this week to all members of the county salvage committee and personnel of the county salvage committee.

Board Selection Starts

Selection of election boards in the various county precincts was started this week.

her return if her own income is less than \$1,200. There are several other special provisions applying to members of the armed forces, and Collector Maloney indicated any service personnel needing tax advice to contact his office.

Forms to Use "As in past years, there are two income tax forms, Form 1040, commonly called the "long form," may be used by any individual. Form 1040A, called the "short form," may be used by individuals who are citizens or residents of the United States, (b) had in 1943 \$3,000 or their income from salaries, wages, bonuses, commissions, or other forms of personal compensation, or from dividends, interest and annuities. In the case of husbands and wives filing separate returns, each must use the same form. The short form may be used as a joint return for husband and wife, if in addition to the other conditions for using that form, they were living together on Jan. 1, 1943, and their combined income for the year did not exceed \$3,000.

On or before January 31, 1944, every employer is required to give to each employee a receipt on Form W-2, showing how much wages were paid the employee during 1943, and how much tax was withheld. These receipts supply two important figures needed for making the annual return and the best time to prepare and file the return is as soon as the employee gets his receipt.

Collector Maloney also pointed out that he has mailed to all taxpayers who filed returns in this district for 1942, notices showing the amount of each individual's 1942 tax and the amounts paid on that tax. These are two additional figures which income taxpayers will need in the preparation of their returns for 1943. The notices should be sent back to the collector along with the return.

British Courage Praised in Talk

The stoicism and balance of the British people during the blitz was remarkable, declared Dr. Raphael Levine of Seattle in speaking before the Hillsboro Rotary club Thursday. He was in London throughout the blitz.

The British, he said, have much to do with the present hopeful condition of the war, not that they turned the tide but because they held the breach when they stood alone against the mightiest military force the world has ever known. The speaker credited Russia and America with turning the tide to victory.

Dr. Levine asserted that this year promises to be one of the biggest years in history with the end of the war in Europe in sight. He expressed the belief that when the full power of American and British can be turned against Germany it won't take longer to defeat the Japs.

Rotarians voted to act as the sponsoring group for Saturday during 1943. High school students at the Masonic Temple Community center as named by President J. E. West includes: G. R. Bronkewicz, chairman, C. E. Richardson, Keith Zenger, Paul Patterson and Thomas Bailey.

The following members were honored for 100 per cent membership during 1943: Earl Bailey, Ave Beisler, V. W. Gardner, J. H. Gardner, O. B. Gate, Judge R. Frank Peters, M. H. Stevenson and Morris Weil.

New Openings in Air Corps Offered

PORTLAND—Oregon seventeen-year-old men with the ambition of becoming flying officers are urged by Major H. P. Conroy, district recruiting officer, to support the army air force intensive procurement campaign designed to enroll men for aviation cadet training as pilots, navigators, and bombardiers.

Physically fit and mentally alert 17-year-olds should be interested in the possibility of securing a pilot driver in Hillsboro.

Delaney E. Ewing

FOREST GROVE—Funeral services for Delaney Ewing, 23, who died January 11 in a Hillsboro hospital, will be held at 2 p. m. today (Thursday) at the Forest Grove Undertaking company chapel and interment will be in Forest Grove cemetery. Rev. Yarnes officiated.

William Gettle

REEDVILLE—Funeral services for William Gettle, 19, who died early Monday at his home at Reedville, following a long illness, were held Wednesday morning at W. E. Pegg's chapel in Beaverton.

Prisoner of War

LI Clinton A. Graber, former Pacific university student, who was last week held as a prisoner of war over Germany, is now reported held as a prisoner of war by Germany.

Promoted in Italy

WITH THE FIFTH ARMY, ITALY—Corporal Clyde F. Bates, son of Mrs. Nellie I. Bateson, of Banks, Oregon, has been promoted to sergeant. He is now serving with the 3d Infantry Division of the Fifth army in Italy.

Deal Moves Office

Leland Deal has moved his insurance office from his home to 139 S. Second avenue in the Bank Annex building and has refurnished the interior. Deal represents the Farmers Automobile Inter-Insurance company.

Whoozinit

(Not necessarily news) Jack Wismer being the official coffee maker, Harry Seabold talking about the good Pythian Sister cooks.

Leland Deal pleased with his new location. Keith Surbauer keeping around. Paul Patterson and Bill Cyrus getting ready for a trip. Jack Seary lining up the local bond drive. Ann Schwabke representing her husband.

L. E. McDowell dropping a broad hint and still missing his lunch hour. Mervin Brink going in for building moving. T. M. Spencer reminding on wagons. Dr. P. G. Brown hurrying to catch a bus. H. L. MacKenzie, W. C. Christensen and J. L. Seary "closing up" on M. P. Cady. Faylie Jatus claiming her job still remains.

Mrs. Rose Bailey Passes at Grove

Services for Mrs. Rose Bailey, 73, who died January 9, were held Sunday afternoon at the Forest Grove Undertaking company chapel with Rev. Yarnes officiating. Interment was in Forest Grove cemetery. The widow, Mrs. J. B. Bailey, a former mayor, who died September 30, 1943.

Banking Trends Told By Hillsboro Bankers

Modern trends in banking and bank public relations were discussed by W. C. Christensen and A. H. Abo, president and assistant cashier, respectively, of the Commercial National bank, for members of the Lincoln high school civics class in Portland Tuesday morning.

Mrs. Mary C. Ellis

FOREST GROVE—Mary C. Ellis, 67, died at a local hospital January 10 and funeral services were held at the Forest Grove Undertaking company chapel Wednesday afternoon. Interment was in Forest Grove cemetery.

She was born at Columbus, Ind., October 16, 1876. Surviving are the widower Albert Forest Grove; three daughters, Mrs. Daisy M. McNeil of Long Beach, Cal., Mrs. Ella G. Bates and Mrs. Orna Winters of Forest Grove; two sons, Forest C. Coy of Cornelius and Marion F. Coy of Forest Grove; and two half-brothers, Frank Hendrickson of Michel, Neb., and Rev. William Hendrickson of Arcadia, Neb.

William S. Harris

Funeral services for William S. Harris of Hillsboro will be held at the All Saints' Episcopal church today (Thursday) at 10 a. m. Interment will be in Fir Lawn cemetery. The widow, Sarah, was born in a native of England. Harris has lived in this country 22 years, most of the time at Hillsboro. He moved to Goltion about two years ago.

Beaverton Marine Wounded at Tarawa

Sgt. Lawrence A. Blunck of Beaverton has received the purple heart medal for wounds received in the marine landing on Tarawa island and is recovering in a naval hospital in the Pacific, according to a letter received by his mother, Mrs. R. P. Kainke, Beaverton route 2.

He was wounded in the front and shoulder when a Jap shell exploded in the rear of an ammunition tractor. The hearing was temporarily impaired by the explosion.

The marine corps sergeant has been on active duty for two years and took part in the Solomon campaign. He attended Beaverton high school and the University of Oregon.

Andrew Paton Wilkes

Andrew Paton Wilkes, 83, of Sherwood died January 10 and funeral services will be held today (Thursday) at 2 p. m. at the Hollingsworth chapel at Newberg. Interment will be at the Mountside cemetery at Sherwood. Surviving are the widow, Mary, and a daughter, Mrs. Fred Touze of Sherwood.

Ernst Demmler

Private funeral services for Ernst Demmler, late of route 1, Cornelius, were held at Riverview Abbey mausoleum Wednesday.

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Dreams aren't rationed. Those are one human luxury Hitler & Co. hasn't been able to mess up. So get busy and dream up that new home, and make it be good. There will come a day...! The more you dream about it now and plan it, the better it will be. You'll have the funds for it, too. These Victory Bonds you are buying so loyally today will pay off in the best dividend of them all—your own home. May we show you some home designs? Drop in, no obligation.

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FLOUR Pillsbury's Best, 4-lb. bag	2.43	CAKE MIX Ginger or Spice, Per lb.
WAX PAPER Large roll	19c	CHOCOLATE MIX Large Jar
VANILLA EXTRACT, Festival, (4-oz. 1/2c) 1/2-pint	35c	SOYA MIX PANCAKE & WAFFLE FLOUR, Large pkg.
SMOKED SALT Morton's, Large can	98c	CURRENTS 1-lb. pkg.
CRANBERRY Large jar	23c	DATES California, Bulk, Per lb.
FRUIT COCKTAIL Large Can	22c	KRAUT Large jar
TOMATO SAUCE 3 cans	20c	PORK & BEANS Festival, 2 1/2 can
COFFEE Preferred Stock, 2-lb. jar	69c	

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