"No Favor Sways Us: No Fear Shall Awe" From First Statesman, March 28, 1851

THE STATESMAN PUBLISHING CO.

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Taxes and Licenses

Unless specifically authorized by a majority of the legal voters voting upon the question neither the state nor any county, municipality, district or body to which the power to levy a tax shall have been delegated shall in any year so exercise that power as to raise a greater amount of revenue for purposes other than the payment of bonded indebtedness or interest thereon than the total amount levied by it in any one of the three years immediately preceding for purposes other than the payment of bonded inebtedness or interest thereon plus 6 per centum thereof. . . . -Oregon Constitution.

There, in one brief paragraph, is the "6 per cent limitation" which hobbles tax-levying bodies in Oregon. It was originally enacted in 1916, Simple, isn't it? But what does it mean? For 24 years it has served to hold down tax levies of the state and its political subdivisions, and in that time a considerable body of precedent concerning its application American government is no longhas been built up. The state supreme court has interpreted it in relation to certain levies which have been attempted, but there is one point which has not been definitely adjudicated: What is a tax?

Back in 1916 there was no particular need for a definition. Everybody knew, or thought he knew, what a tax was: a millage levy against property. Presumably at any rate, es; and that was the only sort of tax the people had in mind when they voted to impose a 6 per cent limitation. Three years all departments of the economic later the Oregon legislature was the first in the nation to and governmental life of the naimpose a "license tax" upon motor fuels for the specific pur- tion; and pose of building and maintaining highways. Apparently no one conceived that this might be a "tax" and therefore a violation of, or subject to, the 6 per cent limitation. It never was challenged on that point in the courts.

The state income tax was approved by the people in 1923, repealed in 1924 and after many futile attempts, reinstated in 1930. There has been no question as to its relation to the 6 per cent limitation, for the law provides that income tax "net revenue" shall be an offset against property taxes. It is well to note, in connection with the issue involving "net cedures of parliamentary practice: revenue" now before the legislative ways and means com- and mittee, that the income tax law is not a part of the constitution and that therefore "net revenue" presumably is subject to legislative interpretation.

In asserting the other day that any new taxes would have in session assembled, to convey to be submitted to the voters, The Statesman did not mean messages or documents of importthat the legislature could not impose such taxes legally. It has ance; and that power, so long as the taxes are "uniform." But if the tion against the entrance of said levies were recognized as "taxes" the courts could hardly do women employees onto the senate otherwise than rule that their collection must not, without a floor militates against expediency wote of the people, increase the state's total revenue; that and convenience; and they likewise would have to offset property taxes.

That leaves leeway for the imposition of new "licenses" as was done to raise a portion of the liquor revenues which solved in part the demand for relief and old age assistance travenes the democratic tenets of funds. Whether a tax on utility services might be identified the modern age of equal suffrage as a license rather than a tax is a hazardous guess, but ob- as guaranteed by the nineteenth viously a sales tax is a tax.

And while fine shades of meaning and of legal defini- rights; and tion are uncertain, there is always the referendum. In 24 years the people of Oregon have established rather firmly body that continued adherence to a philosophy of taxation control. No new tax proposal has gotten past them in recent years without a vote. Whatever to reflect adversely upon the in the vagaries of constitution and law, The Statesman was on telligence and dignity of female solid ground in warning that any new taxation schemes must attaches of senatorial staffs and, be submitted to the people.

Mr. Everyman and the Airplane Tragedies

Mr. Everyman, in discussing the current epidemic of aircraft tragedies, has a number of things to say about them, none of them very relevant. He notes that there are many more military pilots flying around, some of them perhaps rogation and disregard of the lacking the required skill to keep great bombers soaring aforementioned unwritten rule of bullet-proof car in which the along through storms. He observes that much has been said about sabotage recently, and that the almost wholesale destruction of life in recent air accidents may be attributable of the senate that no person of to some highly esoteric foreign "ring" operating in this coun- the female sex who has the priv- Pulse of Washington is he in g toys, and that after while airplane accidents will evoke little more comment than automobile accidents do now, a comment the senate should be denied adwhich under any other auspices and anywhere else but in mission to, or should hesitate to America, would be called barbaric in the extreme.

The sum total of his commentary, it will be observed, is ate because of any tradition or not very impressive. That it is not more so, of course, is the senate with respect to the owing to the fact that Mr. Everyman is a butcher, baker, or admission of females to such electric light producer, and so is not an expert on things, so to floor." speak, aviational.

The fact that Mr. Everyman is talking about the subject, however, is very significant, and it belies his own last remark in which he foresees the callousness which now applies to automobile accidents transferred in time to airplane vorable report on the proffered Mr. Everyman is warmly interested in the subject resolution, and that it has been of airplane accidents and in their possible implications, not only because air travel is an accepted mode of transportation, in which he hesitates to risk his skin every time he ial writer of the Portland Oregon- days. wishes to visit Aunt Agatha in Sacramento, but also because ian came to the support of the military aviation is closely related to the future of his country and of the world. It is not superficial interest, because it is prompted by considerations which are themselves basic.

Mr. Everyman having demonstrated the poverty of his own thinking when it comes to having expert opinion on the subject of the airplane crashes in Washington, in Nevada, in California and Texas, nonetheless has much faith that there are those whose knowledge of such things is much greater than his, and he seriously expects them to find some 'cause" and provide some "cure," even though such terms may represent an oversimplification of highly complicated If it is transplanted now it is apt problems. For a starter, he is tempted to wonder whether the substitution of the Department of Commerce's Civil Aeronautics Board for the old Civil Aeronautics Authority has this spring. been all to the good.

In the end it boils down to another public problem in which the public is non-expert but terribly curious. Mr. planted as soon as the ground Everyman, and his 130 million fellow citizens, will not be satisfied until "something is done."

Lee Coe and the CIO

Recent schoolmates of Lee Coe, keen-minded and enterprising youth who attained much of his education in Salem, perhaps have been wondering just what happened prior to the repudiation of the labor paper he edited, the Labor Newdealer, by the state CIO organization which had been its

Perhaps few of these erstwhile schoolmates had received and read the Labor Newdealer and to tell the truth, The Statesman is likewise in the dark as to its general content and editorial policy. However, Woodburn is also a former which time they should be cubhome town" of Editor Lee Coe, and Rodney Allen, editor of out and other younger plants the Woodburn Independent, is more familiar with the CIO paper. The Independent's comment, in part, follows:

Up to now the Labor Newdealer's most embarrassing moment occurred when John Lewis, then head of the CIO, came out a blast against President Roosevelt. A publication that the letters CIO and the word Newdealer in its name, as that paper did and does, was obviously on the spot, since Lewis claimed to speak for the CIO and Roosevelt for the New Deal. If the two were at odds, as they seemed to be how could paper represent both? However even then it seemed to us the was the victim of an unexpected and unpredictable political

was the trainer than being guilty of dishonesty.

If we were to pick out one thing about which to criticize the abor Newdealer it would be this: The paper has adopted an ititude on national defense similar to the nazi-communist attimajor factor in France's defeat and was deliberately fostered in France-by subversive elements for that purpose. The Labor' Newdealer has constantly harped on the plea that the purpose of the present war is not to defend Britain from nari aggression,

Bits for **Breakfast**

By R. J. HENDRICKS Right of women on floor of the United States senate for the first time is demanded:

The Congressional Record January 23, in its report of the upper branch of our federal law making body, under the heading, "Admission of Female Clerks to Senate Floor," had these para-

"Mr. Bilbo submitted the following resolution (S. Res. 50), which was referred to the committee or

* * * "Whereas an unwritten rule of the United States senate, conceived and established in a long siuce decadent era, remains extant and prevails to restrict female members of senatorial staffs from entering onto the floor of

the senate; and "Whereas it is now generally recognized that this branch of er a strictly masculine precinct; 5 5 5

"Whereas history is replete with evidence that women have contributed in large measure to American progress in all its phas-

"Whereas women in increasing numbers are achieving rank in 5 5 5

numbers of women are now employed in key positions on senatorial staffs; and "Whereas it is presupposed that said female auxiliaries possess undoubted intelligence, tact, de-

Whereas in particular goodly

corum, fitness of mind and attitude, and a proper sense of compliance with the customs and pro-~ ~ ~

"Whereas the said female employees have occasions of necessity to contact their chiefs while

* * * is not consonant with the principles of true democracy but conamendment to the Constitution of

"Whereas it is the sense of this further, would seem to impute a lack of proper sense of justice States senators; and

"Whereas expediency, progressiveness, and simple justice amply warrant and suggest absolute abthe United States Senate: Now. therefore, be it

"Resolved. That it is the sense enter upon, the floor of the sen-

It is presumed that, as a matter of course, the rules committee of the United States senate adopted and the matter closed. In the mean time, a week later,

on Thursday, Jan. 30, an editorresolution

(Concluded tomorrow)

Today's Garden By LILLIE L MADSEN

Mrs. H. J .- Wants to know hen she should transplant her ive-year-old camellia.

This should have been transplanted in October or November. to lose all of its buds. Mrs. E. D .-- Wants to know it

she can successfully plant peonies Peonies really should be planted out in September, but if they are can be worked they will do fairly

well. Place them in a sunny spot, well-drained soil and about three feet apart. A. L .- Asks about cryptomeria. And about fertilizer for the conf-

fers. This is a native of Japan. It is a dwarf form of the large conifers that grow in Japan and you see many of them photographed as backgrounds for some of the ancient shrines of that country. We grow a dwarf form here, which is shrubby, never making a real tree. They begin to break down and go to pieces after 15 or 16 years, at placed in their places.

Most of our ordinary soils do not require much fertilizer on the conifers listed. If, however, they are not making a fair sturdy two pounds of the mixture. Apply growth, mix bone meal and blood to about 200 square feet meal, one pound of each, making ground area.

HOPE I DON'T FLUNK

'Zamination Time-Probably Will Pass



Votan's Wedge

By Francis Gerard A Prelude to Blitzkrieg The lecturer nodded approval | these books you are fitting your-

Chapter 17—(Continued) Number Four came to his feet eral, stood to attention. Von Wallenfels interrupted to say, "Stand at ease, man. There is too much | 1390 in the Hebraic calendar . . ." "Whereas the said restriction of the appearance of rigid discipline about you all. That must be corrected. Stand slackly, put your hands in your pockets." Number Four sheepishly did as

he was told. "Now, Number Four," went on the United States and other equal the professor, "what do you understand by the word Mishnah?" "It is a part of the Talmud."

"Correct," nodded the lecturer. "Which part?" "The text, Herr Professor." "Quite right. And what is the the Scribes."

other part of the complete work?"

WASHINGTON, February 7-1

minds of all in

or near official

life is the quietly

adopted regula-

tion requiring

ployes and news-

men to wear

badges with their

photographs for

entry into the

He

White House and

some other gov-

Paul Mallon

ernment departments. Process of

photographing and finger printing

has been going on the past few

Such steps are obviously not

necessary now, but would be in

times of emotional stress. The

White House grounds, for in-

stance, have been open for all to

enter since election day. But dur-

ing the election campaign when

tempers ran high, the iron gates

sense director, has smiled his way

simply refused to be photographed

for a badge, saying he had

"punched all the time clocks" in

his early working days that he in-

tended to punch. As no one dared

to draw the issue with him, cop-

ies of his physiog have been sur-

reptitiously furnished guards in

his building. But he still runs the

chance of being thrown out one

Joseph Martin, republican di-

rector, had a hard decision to

make against the lend-lease bill.

He is convinced the nation will

go to war. He knows his oppo-

sition cannot be popular, yet he

could not take any other course.

What finally made up his mind

was that all his life he had been

fighting against centralized fed-

eral government powers, and he

just could not support a bill giv-

ing Mr. Roosevelt everything he

has ever wanted and even some

Martin does not care particular-

ly whether he is reelected if a

war is on 18 months hence. He is

things he has not

content to be right.

or anything like that, but to make profits for somebody or other

By the same token it implies that all efforts to prepare this

nation to defend itself are merely for the purpose of increasing corporation dividends. Like all propaganda, this plea may be said to have its kernel of truth, for there are those who are not

above trying to cash in on the nation's peril. But the Labor Newdealer has, in our opinion, stretched the facts completely

Nor can it be denied that this editorial policy follows closely the communist line. We are not convinced this is anything more than a coincidence in the Newdealer's case, but anyway it is

out of the new rigamarole.

Only merry Bill Knudsen, de-

were closed to visitors.

"The Gemara or commentary." "That's right," said the profesand chivalry on the aprt of United is the approximate date associated with the origin of the Talmud?" "Which one, Herr Professor?" asked Number Six.

as this pupil avoided the trap he self for service no less than the and, in the presence of the Gen- had set for him. "The Talmud of man who shoulders a rifle in the Jerusalem," he replied. "The date claimed for it is near

"Yes," agreed the professor. "Towards the close of the fourth century would be more correct. Now, Number Six, what is the other Talmud? "The Talmud of Babylon," re-

plied the man promptly, "which is dated at least a century later." "Number Fifteen, tell me what you know of the Halacha,"

Law as developed by decisions of "Excellent, Number Fifteen! nodded the little lecturer.

Prince Max of Wallenfels rose sor. And now, Number Six, what to his feet from the chair upon which he had been sitting and said, "My compliments, Herr Professor. And to your pupils. Remember this, that in studying

Who said a woman could not

keep her mouth shut? Jeannette

She has refused to give out state-

representative from Montana was

stand against war 24 years ago.

lence in this debate to her asso-

ciates: "My two predecessors

talked themselves out of this job."

The hand is more powerful than

Exact figures are a military

secret, but we will slip the Brit-

ish an average of \$300,000,000

war materials monthly this

year. Current monthly exporta-

tion is slightly under that

amount but the average level

will be reached within four

months and the last half of the

their income to armament the

Laughlin Currie's mysterious

mission to China is explained in

the upper strata as solely an in-

quiry to determine the mechan-

ics of handling the forthcoming

\$10,000,000 loan. He is to as-

certain if this government

should supervise expenditures

of the money and customs re-

ceipts there. The Chinese gov-

ernment apparently wanted him

to come, but perhaps for a dif-

ferent purpose. They are using

his presence on the scene to

stress their need of further ma-

United States is quietly prepar-

official bill has been presented in

congress authorizing the navy to

sell materials (apparently mean

ing a few small ships) to the Phil-

ippine government. The war de

partment has had such authority and has been helping General Mac-

army into shape for some time.

past few years.

terial aid.

year will be higher.

duction and war materials.

than the tongue in congress, per-

haps because it is used less.

She explained her contrasting si-

this speed-up tively resisted the lend-lease bill,

ing, "The ethics of modern business are such as to allow these

The last of these class-rooms

visited by von Wallenfels was that

in which a specialized course in

finance and economics was being

given. Here the lecturer was say-

ranks of the Reichwehr."

people to take all those advantages of their competitors provided they are just within the law of the country where they are "The Halacha," began the man of tax evasion, which you will when he was on his feet, "is the have to learn, the methods employed are most ingenious. These you must commit to memory until they are part of your minds. In the matter of income tax . . . '

General von Wallenfels went back to the office which was his headquarters very well satisfied with the progress displayed.

That afternoon the six gates of the camp were flung wide, at one and the same time, a most un-Reichminister was travelling rolled thto the camp. Ahead of it went armed motor-cyclists of the Black Guard, behind came a powerful car crowded with S. S. men, their Rankin, only congresswoman who revolvers ready to their hands, voted against the last war, has ac- their daggers of honour dangling at their belts. As the two-ton car drew up before the general's headpersonally upon but so quietly no one knows it. quarters, von Wallenfels emerged to greet his august visitor. A ments of her position. The lady dark, restless, little man with darting, black eyes stepped out of defeated after her conspicuous the car and held his right hand

up in the Party salute. The right hand of Max Wallenels went to his helmet and smartly down to his side again. The prince looked down into the dart- 12:45-News. ing, black eyes of the cabinet minister and smiled.

"Good day, Herr Doktor," he aid, carefully avoiding the Herr Reichminister salutation. As they walked into the build-

ng side by side, they made an amazing contrast; the one an aristocrat and a soldier who had done his fighting at Tannenberg and Verdun, and the other a politician who had done his fighting from behind a newspaper press in the back streets of strong-armed This is not very much in the administration way of thinking. cities.

Some officials claim it is even less "I should like to witness one of than the Germans are getting out your operations, Herr General," of the French in confiscated prosaid the Minister with staccatto politeness. Mr. Roosevelt's calculators are

"Certainly, Herr Doctor," working in expectation that this plied von Wallenfels. Shortly after they stood togeth-

nation will have an \$85,000,000.-000 income this calendar year. er in the operating-theatre with That would be an increase of \$11,- a surgeon explaining to them what 000,000,000 over last year. About he was about to do. The patient \$12,000,000,000 will go into na- was brought in and, as the anaestional defense, 15 per cent of the thetist moved his tackle forward, national income. The Germans said quietly, "You will not need have been devoting nearly half that." When the patient was face down

on the operating table the surgeon turned to one of his assistants and asked, "It it hot enough

The reply being in the negative the surgeon turned once more to the dignitaries who stood at his elbow and said, "We shall brand him behind the ear, at the edge of the hair. Thus he will be able to wear his hair long over the scar but it will be there for exhibition purposes. They all laughed at this; even

the man on the operating table smiled grimly. "It is hot enough now," said

one of the assistants. The patient was handed a folded towel to put in his mouth as the tiny swastika ing to defend the Philippines. An brand glowed in the surgical assistant's gloved hand. (To be continued)

Oregon Districts Gain

WASHINGTON, Feb. J-(P)-All Arthur to whip the Philippine three of Oregon's congres districts showed large population gains during the 1930-1940 dec-These steps are not sufficient to make the Philippines defense ade, the census bureau disclosed formidable now, but look forward to 1943 when independence will become effective.

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Friday. The populations (1940 tigures first): First, 523,594 and 12:00—Gateway to Munical Highways. 12:00—Gate

Radio Program

KSLM-SATURDAY-1360 Me. Sunrise Salute.
-- News. 7:30—News.
7:45—Pcpular Music.
8:30—News.
8:43—Tune Tabloid.
9:00—Pastor's Call.
9:15—Popular Music.
10:00—The World This 1
10:15—Sing Song Time.
10:30—Popular Music.
11:00—Musical Horoscopil:30—Value Parade. 11:30—Value Parade.
12:35—News.
12:35—Hillbilly Serenade.
12:35—Willamette Valley Opinions
12:51—Popular Music.
1:15—Isle of Paradise.
1:30—Hollywood Buckeroos. 1:30—Hellywood Buckeroos.
2:00—Kews.
2:10—Popular Concert.
3:00—Western Berenade.
3:30—Concert Gems.
4:15—News.
4:30—Teatime Tunes.
4:45—Milady's Melodies.
5:00—Popularity Bow.
5:30—Dinner Hour Melodies.
6:00—Tenight's Headlines.
6:15—War News Commentary.
6:20—Popular Music.
6:45—Weekend Jambores.
7:15—Interesting Facts.
7:30—Europe Tenight.
7:55—Oregon-OSC Basketball (
7:15—News Tabloid.
9:30—Oldtime Orchestrs.
10:00—Hits of the Day.

10:00—Hits of the Day. 10:30—News. 10:45—Let's Dance. 11:15—Dream Time. EGW-SATUEDAY-620 Ec. 8:00-Sunrise Serenade. 8:30-Trail Blazers. 7:00-News.
7:45-Sam Hayes.
8:00-Seng Folks.
8:15-Women's Clubs.
9:00-Lincoln Highway.
9:30-Call to Youth.
10:15-Stamp Cellectors. 10:45—News. 11:00—Stars of Tomorrow. :00-News. 1:00—Campus Capers.
1:30—Boy. Girl and Band.
2:00—The World Is Yours.
8:15—News. 3:30—Religion in the News.
4:15—News.
4:45—H. V. Kaltenborn.
5:00—Hotel St. Francis Orchestra.

6:00—National Barn Dance.
7:00—Uncle Ezra.
7:30—Grand Ol' Opry.
8:00—Truth or Consequences.
8:30—Knickerbocker Playhouse. 9:00-Victor Hugo Orchestra. 9:57-News. 10:00-Hotel Biltmore Orchestra. 11:00-News. 11:15-Bal Tabaria Orchestra. KEK-SATURDAY-1160 Ke.

6:30-Musical Ctock. 7:00-Breakfast Club. 8:30-Music for Americans. 9:00-Amen Corner. 9:30-National Farm and Home. 10:00—News.
10:15—Charmingly We Live.
10:20—Luncheon at the Waldorf.
11:00—Metropolitan Opera.
2:00—Entracts.
2:45—Curbstone Quiz. 8:25-News.

3:30—News.
3:45—News.
4:00—Message of Israel.
5:15—Man and the World.
5:30—Bishop and the Gargoyle.
6:00—Song of Your Life.
6:30—John B. Kennedy. 6:35-NBC Symphony Orchestra. 8:00-News. :30-Hotel Edison Orchestra.

9:00—Sports Forum. 9:15—Hotel Pennsylvania Orchestra. 9:15—Hotel Pennsylvania Orchestra. 9:57—News. 10:03—Uptown Ballroom Orchestra. 10:30—The Quiet Hour. 11:00—Paul Carson, Organist. 12:00-War News Roundup. KOIN-SATURDAY-940 Ke. 6:00-NW Farm Reporter. 6:15-KOIN Klock.

7:15—Herdliners, 8:00—News. 8:30-Cincinnati Conservatory 9:09--Country Journal 11:30 -Bull Session. 12:00-NYA Orchestra.

8:00 Report to Nation 8:30 Nation

8:45 The World Today.
4:00 People's Platform.
4:15 Boy Scout Anniversary.
4:30 Gay Nineties. 5:00-News. 5:15-Treffic Safety.

6:00-Kids Quizaroo. 6:45-Seturday Night Serenade 7:30-News. :00-Marriage Club. :30-Leon F. Drews, Organist. 8:45—Guy Lombardo Ore 9:00—Hit Parade 9:45-Tonight's Best Buys. 10:00-Five Star Final. 10:15-Music to Remember. 10:30-Reid Tanner Orchestra.

KALE-SATURDAY-1300 Ke 6:30-Memory Timekeeper, 7:00-News. 8:45-Buyer's Parade :00-This and That. 9:39-The Woman's Side of the News 10:45-BBC News.

11:30 -Luncheon Concert. 2:00-Sunshine Express. 2:15-News. 3:39-Dramas of Youth 4:00-The First Offender. 4:30-Boy Scout Anniversary. 5:15-News

5:30-Freddy Martin Orchestra. 6:30-John B. Hughes. 6:45—Answer Man, 7:00—Churchman's Saturday Night, 7:30—Better Business Bureau, :45-Morton Gould Orchestra. 9:00-News. 9:30-Eddie Duchin Orchestra 0:00-Freddy Martin Orchestra

10:30-News. 10:45-Phil Harris Orchestra. 11:15-Marvin Dale Orchestra. KOAC-SATURDAY-550 Kc. 9:00-News. 9:15-Co-ed Hour. 9:30-Gallant American Women.

10:00 — Weather Ferenat.
10:15 — US Army Program.
10:30 — Junior Matinee.
11:30 — The Voice of Industry. 12:00-News. 12:15-Farm Hour -Camera Club

2:45—Monitor Views the News.
3:45—Monitor Views the News.
3:45—Swindles to Suit.
3:45—News.
4:00—Symphonic Half Hour.
4:30—Stories for Boys and Girls. 5:00—On the Campuses. 5:45—Vespers. 6:15—News. 6:30—Farm Hour. 7:00-U of O Dad's Day Banquet. 7:50-Basketball-U of O vs. OSC.

. . . KSLM-SUNDAY-1360 Kc. 8:00—Melodic Moods. 8:30—Popular Music. 9:00—Waltstime. -Sunday Reveries

-American Lutheran Church. -Hawalian Paradise. 12:150—Hawahan Paradise.
12:155—News.
12:30—United Press on the Air.
12:45—Popular Music.
1:00—Young People's Church.
1:30—Singing Strings.
2:00—Popularity Row. 2:00—Popularity Row.
3:00—Boys Town.
3:20—Western Serenads.
4:00—Song of the Week.
4:13—Rhythmic Romance.
4:20—Symphonic Gems.
5:00—Variety Hell.

5:00—Variety Hell.
5:45—News.
6:00—Strings Serenade.
6:30—Light Opera.
7:00—Hits and Encores.
8:00—News.
8:15—Popular Music.
9:00—News Tabloid.
9:15—Organalities
9:20—Rack Home Hour. 9:15—Organalities 9:30—Back Home Hour. 10:00—Popular Music.

**EGW - SUNDAY - 620 Ke. 8:00 - Sunday Sunrise Program. 8:80 - Music and American Youth. 9:30 - Wings Over America. 10:38 - On Your Job. 11:00 - Stars of Today. 41:30 - Chicago Round Table.

Those schedules are supplied by the re-spective stations. Any variations noted by listeners are due to changes made by the stations without notice to this news-

3:30—Best the Band.
4:00—Professor Punnlewit.
4:30—Band Wagon.
5:00—Charlie McCarthy.
5:30—One Man's Family.
6:00—Manhattan Merry-Ge-Round.
6:30—American Album Familiar Music.
7:00—Hour of Charm.
7:30—Carnival.
8:00—Night Editor.
6:15—Deer John.
8:30—Jack Benny.
9:00—Walter Winchell.
9:15—The Parker Family.
9:30—Sherlock Holmes.
10:00—News Flashes.
10:15—Bridge to Dreamland.
11:00—Bai Tabaria Cafe Orchestra.

10:15—Bridge to Dreaman.

11:06—Bai Tabaria Cafe Orchestra.

8:06—Associated Press News.
6:05—Alice Remsen.
8:30—Sweet Land of Liberty.
9:30—Radio City Music Hall.
10:30—The Quiet Hour.
11:00—American Pilgrimage.
11:15—Foreign Policy Association.
12:00—Great Plays.
1:00—National Vespers.
1:30—Christian Science Program.
2:30—Hidden Stars.
2:00—Catholic Hour.
2:30—New Friends of Music.
4:00—Kathleen Councolly.
4:15—News from Europe.
4:30—American Sings.
5:00—Star Spangled Theatre.
5:30—Adventures of Sheriock Ho
6:00—Rhythm by Ricardo.
6:15—Book Chat.
6:45—Sports Newsreel.
7:00—Gcod Will Hour.
8:00—News.
8:15—Everybody Sing.
9:30—Serenade to Loveliness.
10:30—Paul Martin's Music.
11:45—Pertland Police sports.
12:00—War News Roundup.

ROIN—SUNDAY 240 Ks.

8:00—West Coast Church?
8:30—Major Bowes.
10:00—Church of the Air.
10:30—March of the Air.
11:30—News.
12:00—New York Philharmenic.
1:30—Music That Refreshes.
2:00—Design for Happiness.
2:30—Old Songs of the Church.
3:00—Silver Theatre.
3:30—Mclody Ranch.
4:00—Dr. Knowledge.
4:15—News.
4:30—William Wallace in Recital.
5:00—Calling All Cars.
5:30—Spelling Beeliner.
5:55—News.
6:00—Sunday Evening Hour.
7:00—Take It or Leave It.
7:37—Helen Hayes Theafre.
8:00—The Crime Doctor.
8:25—News.
8:30—Smarty Party.
9:00—Leon F Drews, Organist.
9:15—Dutch Uncles.
9:30—Northwest Round Table.
10:00—F've Star Final.
10:30—Holly wood Showcase.
11:55—News. ROIN-SUNDAY 940 Me.

KALE-SUNDAY-1300 Ko. 7:45 Let There Be Light, 8:00 News. 8:30 The Faith Builder. 9:00 Fishermen's Association. 10:00 News. 10:15 Romance of the Hiways. 1:30 -Cedric Foster, Commentator. 11:30 — Cedric Foster, Comments
12:15 — News.
12:30 — Young People's Church.
1:00 — Swedish Baptist Temple.
1:30 — Letheran Hour.
2:30 — The Shadow.
3:00 — Bible Classes.
3:33 — Chicago Theatre.
4:30 — All Soldier Talent Show.
5:00 — American Forum.
5:45 — Dorothy Thompson

5:00 American Forum.
5:43 Derothy Thompson.
6:00 Old Fashioned Revival.
7:00 Hancock Ensemble.
8:00 Hinson Memerial Church.
9:00 News.
9:30 In the Gleaming. 10:30-News. 11:00-Phil Harris Orchestra. 11:15-Marvin Dale Orchestra. 11:45-Rhythm Rascals.

Oregonians Given

Naval Promotion WASHINGTON, Feb. 7-(AP) President Roosevelt has approved recommendations of a line selection board for promotion of naval officers from the grade of lieutenant to that of lieutenant commander.

Among those recommended the present stations and usual home addresses, were: Harry R. Horney, CO USS Lap wing, Portland, Ore.

Eugene B. McKinney, office of judge advocate general, Eugene, Ore. Samuel D. Simpson, USS Idaho, Corvallis, Ore.

Ramond Cericson, naval academy, Silverton, Ore.

Your Federal Income Tax

WHAT IS A "FAMILY?" "In one household" is a phrase which confronts many taxpayers when they come to make out their income-tax returns. What do the regulations mean when they classify as the head of a family one who actually supports and maintains "in one household" a cer-Income-tax regulations are not

tain number of dependents? straight and narrow in interpreting this phrase. It may mean the taxpayer's personal residence, an apartment, rooms in a boarding house, living quarters in a hotel, or such other place as she or he may occupy as a temporary or permanent residence. It is not always necessary that

a taxpayer and his dependents live under one roof the whole year round in order that he be allowed the exemption given the head of a family. If the common home is maintained, and the parent is away much of the time on business, or a child is away at school or on a visit, that is still "one household," and the exemption is allowed. It may be unavoidable for a parent to keep his dependent children with relatives, or in boarding house, while he lives elsewhere—that constitutes "one household." But a person who, without necessity, gives the dependent of another a home, is not, under the income-tax regulations, the head of a family.

Another term that may be, in some cases, confusing or perplexing to many taxpayers is "living together," in the case of a husband and wife. Again the income-tax regulations are liberal in interpreting a phrase which, precisely defined, might do an injustice to a taxpayer, When a common home is maintained, and it becomes necessary for the husband to be away on business occasionally and temporarily, or the wife is absent on a visit, the \$2000 exemption still applies. The relation is not changed, neither is the exemption forfeited, if either husband or wife is unavoidably confined in a sansterium. If, however, his home in one place, and the wife her home at another, they are not "living together" within the meaning of the Internal Reve-