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Western Front

Every utterance of a responsible statesman or military leader of the United Nations has a double meaning; or perhaps double purpose is better. One is the meaning intended for the home folk, the other the meaning intended for the enemy. Thus when Secretary Stimson predicts heavy losses in impending army action he means to steel the American people for just that thing; but he also means to jangle the nerves of the enemy, to keep him guessing and worried. And when Prime Minister Churchill declares the allied purpose to carry on aggressive worldwide offensives against the axis powers to make them "burn and bleed" he not only sounds a victory call for the peoples of the United Nations, he rasps the nerves of the enemy who take down and weigh every word which he utters.

It is true that these predictions of doom for the axis are not always immediately fulfilled. The promises of sustained and devastating air raids on the continent have not been performed in the degree anticipated; but they have come with a frequency and a magnitude which leave destruction and terror in their wake. Some day bigger furies will be unleashed. And some day, surely some time this year the allies will seek to establish a front on the continent.

Speculation as to the time and place will be rife, but the secret will be closely held just as long as possible. The various fronts suggested have advantages and disadvantages. We might review them briefly:

First, direct attack across the English channel either on France or through the Low countries. The raid at Dieppe while not in full scale was one of real power. It proved a costly failure,-or a success if it demonstrated that a real attack must be supported with overwhelming might. This approach is the shortest. Airplane and naval strength could be used most effectively. Parachute troops could be dropped behind the lines in large numbers. An early effect of such a landing would be the pinching off of the submarine bases along the French coast. The road to Berlin would be the shortest, but probably the toughest, with the Maginot line reversed and the Siegfried line to cross.

Second: Norway. This would be difficult because of the rugged nature of the Norwegian coast. The only immediate military gain would be the elimination of German naval and air bases which harass the routes to Russia and the British isles. It would be an insecure foothold for an attack on Germany proper.

Third: From the south. The under-belly of urope is not soft, so far as terrain goes. Fortune magazine for January published a map with descriptions showing how well Central Europe is defended from the South. The Pyrenees bar the gate from Spain; the Alps from Italy. Probably the best approach would be through Saloniki and up the Vardar river valley through Jugoslavia. The crossing to the Danube valley is easy and the terrain is well adapted for military movement. This was the back gate through which the allies entered in the first world war. Successes on this approach resulted in the capitulation of Austria and thus led to Germany's appeal for an armistice. Its difficulty lies in its distance from Great Britain and from the United States. First the Mediteranean would need to be opened which would require the conquest of Tunisia, the capture of Sardinia, Sicily and Crete. The aid of Turkey in such a campaign would be invaluable. Our guess is that the attack will be from the west, using Britain as a base, seeking a beachhead along the coast of France or the Low countries. It will be accompanied by a massing of aerial and naval might of tremendous proportions, combining blast with blitz, making an attack in depth to prevent the converging of defense forces. If such an attempt is made it will be costly, but perhaps less expensive in time and men than attack at the end of a long sea arm. Wherever and whenever it comes, we must bear our share of the cost, realizing that is the only way to make Germany "burn and bleed."

armies. Now their armies come back to press the offensive. Hitler had his troops stay in Stalingrad and the Caucasus until retreat was too late. Now his lines are crumbling rapidly.

Saturday's all day rain amounted to only a little over two inches. The transplanted Californians at Camp Adair who have been chiding us about this "unusual" weather should read about Southern California. The rainfall in a 24-hour period in the hills back of Pasadena amounted to 25.83 inches breaking all previous records in this country. Compared with that our Oregon rains have only been heavy dews.

Multnomah's Rep. Leo Smith is wrong sometimes, but is entitled to an orchid for courage. Bucking the current nationalistic trend, he opposed a provision in the optometrists' bill which denies non-citizens the right to practice.

News Behind The News By PAUL MALLON

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WASHINGTON, Feb. 12-Mr. Morgenthau's tax counsel, Randolph Paul, has taken the smart lawyer's way of balling-up the house ways and means committee about the Ruml plan and pay-as-you-go.

He has done a good job of it. The committee is bewildered and the public, no doubt, is also.

Mr. Paul got his training as a member of a large New York firm of tax lawyers and is supposed to have made a fortune working on that side of the street. Coming to the treasury last year, he indicated he intended to use just as much strategy and just as manyt tricks on the government side. What he devised as a substitute for the Ruml plan confirms

his promise, although no one, except a corporation lawyer, could present it without laughing. He has suggested to the committee, with a straight poker face, that the way to put taxpayers on pay-as-yougo, in the face of these unprecedented war taxes, is to double the payments this year.

Actually, his plan to ease the problem of whether these war taxes can be collected, is to collect two years in one, making 1942 and 1943 taxes payable this year, minus 19 per cent. Only those with incomes under \$2000 a year would fail to have their taxes approximately doubled. To ameliorate the suffering, he would increase the nation's load 81 per cent.



Down to the Heel

KSLM-SATURDAY-1399 Ke.

7:00-News in Brief. 7:05-Rise 'n' Shine.

8:35-Tango Time,

:00-Pastor's Call.

11:00—Campus Freshmen, 11:30—Hits of Yesteryear, 12:00—Organalities,

12:15-News. 12:30-Hillbilly Serenade.

-Teatime Tunes

-Rise -News.

Radio Programs

These schedules are supplied by the respective stations. Any varia-tions noted by listeners are due to changes made by the stations with-out notice to this newspaper. All radio stations may be cut from the air at any time in the interests of national defense.

7:45-Your Gospel Program. 8:00-Eaton Boys. 8:30-News Brevities. 20—Texas Rangers, :45—KOIN Klock. 7:15-News. 7:30-Dick Joy, News. 9:15—Dickson's Call. 9:30—Popular Music. 9:30—Uncle Sam. 0:00—World in Review. 1:30—Halls of Montezuma. 2:00—Navy Bulletin Board. 3:00—I Hear America Singing. 3:15—Bowling Series. 3:30—Hawaii Cails. 45—Hillbilly Champions. 00—Consumer News. 15—Jackson Wheeler, News. 20—Philharmonic Concert. 10:05-A Song and A Dance. 10:30-Organ, Violin, Harp Trio. 9:00-Theatre of Today. 9:00-Kid Critics. 9:45-Voices in Song. 9:00-Country Journal. 9:0 -Theatre of Today. 4:00-Just Five Lines. 4:30-News. 4:45-Arthur Ravel Orchestra. 5:00-American Eagle Club. 5:30-Norman Nesbitt. 12:35—Willamette Valley Opinions. 1:00—Henry King and His Orchestra. :00-Chicago Theatre of the Air. 7:00-John B. Hughes, 7:15-Movie Parade, 7:30-Bulldog Drummond, 8:00-This Is the Hour, 8:30-Churchman's Saturday Night, 8:45-Dick Kuhn Orchestra. :15-Chuck Fostor's Orchestra, :30-Milady's Melodies. :45-Harry Breuer's Novelty Orch. :00-Isle of Paradise. 2:00-Isle of Paradise. 2:15-Sincerely Yours. 2:30-Sing Song Time. 2:45-Broadway Band Wagon. 3:00-KSLM Concert Hour. 4:00-Harry Horlick's Tangos. 4:15-News. 9:00-News. 9:15-Band Wagon. 10:00-Snub Mosley Orchestra. 10:15-Ernie Heckscher Orchestra. 10:30-News. 00-Newspaper of the Air. 30-Clevelarid Orchestra. 30-Civilian Defense. Jack McLean Orchestra 3:45-News. 4:00-People's Platform. 4:30-State Traffic, Oref 11:00—Johnny Richards Orchestra. 11:30—Snub Mosley Orchestra. -Del Courtney Orchestra. Harry Flangery. KEX-BN-SATURDAY-1190 Ke. 6:00-Musical Clock. 45-News. 55-Eric Severeid, News. 50-Air-Flo of the Air. 15-Leon F. Drews, Organ. 45-Saturday Night Serenade. 15-Soldiers With Wings. 5:00-Musical Clock. 7:00-The Cadets. 7:15-Mirandy of Persimmon Holler. 7:30-Hank Lawson's Knights. 8:00-Breakfast Club. 9:00-Christian Science Program. 9:15—Reading Is Fun. 9:30—Breakfast at Sardi's. -Frazier -Thanks 8:30—Hobby Lobby. 8:55—News. 9:08—Hit Parade. 9:45—Don't You Believe It. -National Farm and Home. 10:30-Washington Lunched 10:45-Fantasy in Melody. :00-Metropolitan Opera Company. :00-Musical Cocktail. 0-Five Star Final, 10:00—Five Star Final, 10:15—Soldiers of the Press, 10:30—The World Today, 10:45—Tommy Dorsey Orchestra, 11:00—Paul Martin Orchestra. 2:45-Sol Lewis, Country Editor. 3:00-Dinner Music Concert. 3:25-News. 3:30-Message of Israel. 30-Manny Strand Orchestra. 45-Paul Neighbor Orchestra. 4:00-A Man and His Music. 4:15-Ambassador Hotel Orchestra. 45-Little Blue Playhou Symphony Orchestra. -Boston Symphon -Edw. Tomlinson, 5:30-Spotlight Bands. 7:00-John Gunther. 7:15-Music of Lou Bring. 7:30—Red Ryder. 8:00—Roy Porter, News. 8:15—Danny Thomas Show. 8:45—Sol Lewis, Country Editor. 9:00—Melody in the Night. 9:30-News Headlines 9:45-Novatime. 10:00-Bridge to Dreamland. 12:30-News 12:35-Shady Valley Folks. 1:00-From Rigadoon to Rhumba. 10:30—The Quiet Hour. 11:00—This Moving World. 11:15—Bal Tabarin Cafe Orchestra.

'Curiosity Killed a Cat' By ANNE ROWE

Chapter 17 Continued

The Inspector didn't seem to esent her rudeness, or the omission of his title. "Also much less correct," he said placidly. "What's on your mind, Mrs. Libby-outside of bawling me out?"

"The dead man, Professor Stoddard," she snapped at him. "He came to Cliffport with a letter of introduction to me, and I sponsored him socially. How d'you think I like it, reading in the paper he was killed while trying to commit a robbery?" "The paper didn't say that. It

only hinted it looked thataway." "That's the same. And it's a lie. He didn't. He went there because of a scientific discovery that had driven him crazy. And I mean crazy, and can prove it. Tell him, Spence!" she or-

dered belligerently. The Boston physician smiled indulgently. "Gladly, my dear Grace. Only - don't you think you should proceed a little further with the-er-preliminaring?"

"I see what you mean." She settled herself firmly for action. "Now where'll I start? You all know about the medical dispute that almost disrupted my party last Thursday-about Robert's hands?"

The Inspector was ignorant of the incident, and Mrs. Libby sketched it briefly for him.

"And then yesterday-you remember how it poured?-when I get home from a Red Cross meeting, there is the professor, waiting for me in a perfect dither of excitement. Wanted to know how he could get hold of Dr. Woodill. Had to ask him something, urgently. In connection with Roberts' hands."

"With Roberts' hands? Butwhy all the fuss about 'em? He's had this trouble a couple years, and everyone knows it's just-something wrong with his system," the Inspector wondered. "Maybe it is and maybe it isn't. Don't interrupt," Mrs. Libby admonished. "Anyway! I got Spence on the phone-he was only at the hospital butting inand he promised to come right over. Now you go on, Spence." (To be continued)

"As you wish, my dear." The

2:15—Voice of Restoration. 2:30—Vocal Varieties. 3:00—Sunday Symphony. 3:30—"Boys' Town." 4:00-Skipper Henderson and Crew. 4:15-Modern Melody Trio. 4:30—Alex Kirilloff Russian Orch. 5:00—Old Fashioned Revival Hour. 6:00—Tonight's Headlines. 6:15—Anita Boyer and Tomboyers. 6:30—Langworth Gypsy Orchestra. 7:00—Shepherd of the Air. 7:30—Langworth Novelty and Salon Group. Group. 8:90—First Presbyterian Church. 9:00—News Summary. 9:15—Organalities. 9:30—Back Home Hour. 0:00—News. 10:15-Dream Time. KALE-MBS-SUNDAY-1330 Ke. \$:00-Wesley Radio League. 8:30-Central Church of Christ. 8:45-News. 9:00-Detroit Bible Class. 9:30-Safety Sonar 9:30-Safety Songs. 9:45-Hymn Singer. 10:00-News. 10:15-Romance of the Hi-Ways. -Canary Chorus. 10:45-News. 11:00-Pilgrim Hour. 12:00-Rev. Floyd Johnson. 12:00-News. 12:30-News. 12:45-Gems of Melody. 1:00-Lutheran Hour. -Young People's Church. -Temple Baptist Church. :15-Upton Close. :30-Portland Bible Classes. 3:00-First Nighter. 3:30-Anchors Aweigh. 1:00-News. When. :15—Remember When, :30—Stars and Stripes in Britain. -00_American Foru 5:45—Gabriel Heatter. 6:00—Old Fashioned Revival Hour. -Around the Clock -John Emmel. -This Is Our Ener nd the Clock :00-Hinson Memorial Church, 9:00-News. 9:15-Voice of Prophecy. 9:45—Sunday Serenade. 9:00—Old Fashioned Revival Hour. 11:00—Jan Garber Orchestra. 11:30—Ernie Heckscher Orchestra. 11:45—Horace Heidt Orchestra. KEX-BN-SUNDAY-1199 Kc. 8:00—Soldiers of Production. 8:30—Josef Marais African Trek. 9:00-The Quiet Hour. 9:30-Stars from the Blue. 10:00-Horace Heidt Review. 10:50-Horace Heidt Review. 10:55-News. 11:00-Coast to Coast on a Bus. 11:45-Speaking of Glamour. 12:00-John W. Vandercook, News. 12:15-Wake Up, America. 1:00-National Vespers. 1:20-Melody Makers. 2:00-Granpapy and His Pais. 00-Granpappy and His Pals, 30-Musical Steelmakers, 2:30-Musical States 3:30-News. 4:05-Music of Lou Bring. 4:05-Music of Lou Bring. USA 30-Metropolitan Opera Audi 100-Chaplain Jim, USA Chaptain Jim, USA.
 Show of Yesterday and Today.
 Christian Science Program.
 Fitzgerald and Four Keys.
 Edw. Tomlinson, Commentator
 Drew Pearson.
 The Green Hornet.
 Inner Sanctum Mysteries 0—Inner Sanctum Mysteries. 0—Good Will Hour. 0—Earl Godwin, News. 5—Jimmie Fidler. 8:30-Quiz Kids. 9:30-Ambassador Hotel Orchestra. 9:30-News Headlines. 9:45-Dorothy Thompson. 0:00-University Explorer. 10:15-Organ Reveries. 10:20-The Quiet Hour. 11:30-Symphony of Melody. 11:30-War News Roundup.

famous diagnostician leaned forward, elbows on the arms of his chair, fingertips beating a gentle tattoo against each other-a picture of professional eminence about to give a verdict. "I followed Mrs. Libby's summons immediately, and found Professor Stoddard very excited indeed when I arrived a few minutes later. It is hardly any distance at all from the hospital to Mrs. Libby's residence, you know-" "Yes. Sure, we know. Go on," urged the inspector.

"It is almost impossible to give you a clear picture of our conversation. The man was incoherent with excitement. Only one of his many questions was clear, and that one he literally jumped at me. It was: "Have you ever heard of the Valley of Sickness, somewhere in Central America?"

"The what?" asked Inspector Pettengill incredulously, And Mrs. Libby threw in tri-

umphantly: "Didn't I tell you he was crazy?" "I told him I had not." Dr.

Woodill went on calmly. "And as a result we had to listen to a wild tale about this strange place, all mixed up with local superstitions. It was called the Valley of Sickness because anyone staying in it for a certain length of time became afflicted with a dreadful disease. Of which he told me the symptoms -in a layman's manner natural-

ly, and-" "And then he wanted to know if it could be leprosy," Mrs. Libby again cut in, unable to leave the spotlight entirely to her companion.

"Leprosy! Don't tell me he was intimating Roberts might be-a leper!" Aunt Millie burst out worriedly.

Dr. Woodill smiled soothingly at her. "Don't excite yourself, dear lady. Roberts is not a leper. And to return to our-er-valley: told Professor Stoddard his description of the symptoms applied to a number of diseases, and then-"

"Then he asked, did it apply to radium poisoning also?" Mrs. Libby finished for her friend. "And does it?" the inspector inquired, plainly interested in

spite of himself. (To be continued)

10:15—Wartime Women. 10:20—Air-Flo of the Air. 10:30—What's It All About. 11:00—Paul Martin Orchest Muzzy dnight to 6 a.m.-Music and News

KGW-NBC-SUNDAY-620 Ke. 5:45-Dawn Pattol. 5:45-News. 5:00-Sunrise Serenade. 7:00-National Radio Pulpit, 7:30-Words and Music. 8:00-The Church in Your Home. 8:45-The Dinning Sisters. 9:00-Emma Otero, Singer. 0:00-People. 0:15-Labor for Victory. 0:30-Fact Fin Fact Finders.
 Sammy Kaye Orchestra.
 Chicago Round Table.
 John Charles Thomas.
 Music for Neighbors.
 — Upton Close, Commenta
 O The Arms Kaye 2:30—The Army Hot 1:30—Garden Talks, 1:45—Novatime. 1 55-News. 2:00-NBC Symphony Orchestra. 3:00-News Headlines and Highlights 3:15-Catholic Hour. 3:45-Newsmakers. 4:00-Jack Benny. 4:30-Band Wagon. 5:00-Charlie McCarthy. 5:00-Charlie McCarthy. 5:30-One Man's Family. 6:00-Manhattan Merry-Go-Round. 6:30-American Album Familiar Music. Music. 7:00—Hour of Charm. 7:30—Walter Winchell. 7:45—The Parker Family, 8:00—The Great Gildersle 8:30-Inc Great Gildersleeve 8:30-Symphony Hour, 9:30-Songs by Barbara. 10:00-News Flashes. 10:15-Betty Martin, Singer. 10:30-Unlimited Horizons. 11:30-St. Francis Hotel Orch 11:30-War News Roundup, 12:30-2 a.m.-Swing Shift, KOAC-SUNDAY-550 Kc. KOAC-SUNDAY-356 Kc. 6:00-Music. 10:00-Famous Choirs. 10:20-Organ Service. 11:00-Music of America. 12:00-Melodic Favorites. 12:45-Treasury Star Parade. 1:00-Sunday Concert Hous 2:00-Great Songs. 3:00-Popular Melodies. 4:00-Melody Lane. 5:00-Modern Moods. 5:45-Popular Melodies. 6:30-Song Parade. 6:45-Excursions in Science 7:00-Orchestral Gems. 6:00-Popular Melodies. 9:00-Popular Melodies. 10:00-Artist in Recital. 11:00-Music of the Masters.

Paul Mallon

11:30-War News Roundup.

Suspend Milk Control

Fixing of fresh milk prices by state authority was initiated in depression days whne dairymen were suffering from the plague of low prices and excess production. The control which was established in 1935 did work to the advantage of the majority of producers and distributors. The price was regulated by a control board, from producer to consumer. Producers were allotted quotas of certain markets, which became their "basic", a franchise which came to have definite market value.

At the present time there is no excess production of milk either for the fluid market or factory use. Prices are now controlled by the federal OPA, which not only controls the retail selling price but has put a limit on the price paid the distributor. In the principal markets quotas are now meaningless because the bars have been let down and most anyone who can serve can get on the market. Surplus is no longer a vexing problem because of factory demand for cheese, evaporated milk, milk powder and butter. Rationing is in prospect for butter because of limited supplies.

In this situation state milk control renders no important and essential service. Its maintenance constitutes an unnecessary expense to be borne by the dairy industry. It just doesn't make good sense to continue this as a fifth wheel of government under existing conditions. The bill of Rep. John Steelhammer to suspend milk control for the duration of the war and six' months thereafter is reasonable and desirable. Its adoption would be a wise settlement of the present problem of what to do with milk control and the control board.

The trouble with the German generals is that their rulebook on war fails to tell them how to retreat. That's quite as important in warfare as going forward-sometimes. The Russians andled their great retreats in 1941 and 1942

Not even Mr. Paul can believe that this could be done, but he has found a high-placed champion of his cause. It so happens that chairman Doughton of the committee actually saved last year his taxes for this year and he has them in the bank.

It would be no hardship for him to pay two years in one, and he thinks everyone else should have saved similarly. So he is backing Mr. Paul, with a sympathetic substitute.

The treasury did not advance its proposal for another 81 per centmincrease in taxes for this year as a formal plan. A smart lawyer would never do that, in the face of public enthusiasm for Ruml.

He doesn't even officially oppose the Ruml plan, and professes to believe in pay-as-you-go. He merely let himself be called as a witness and offered the doubling idea as a "suggested substitute" for Ruml.

Unfortunately, the tax lawyers representing the public on the ways and means committee have not had as much experience as Mr. Paul. Suspicion and confusion have been spread among them.

The administratioin has planted the suspicion that the Ruml plan would favor the rich (over \$2000) in some way or another not sufficiently evident to be presented clearly and forcefully. The committee, in turn, has become suspicious of Mr. Paul's sincerity in backing pay-as-you-go.

What will come out of it, nobody knows. The only thing certain to an observer is the fact that the whole system of war taxation has not been efficiently organized to get the most money with the least suffering.

Neither the treasury nor congress has been able to furnish the leadership for devising new methods. but merely continued to increase old taxes more and more each year toward the breaking point.

A simple solution for the conspired confusion over the Ruml plan would be to simplify it still further. Let Mr. Ruml eliminate the feature of his plan requiring the taxpayer to balance up with the reasury in 1944 on the basis of earnings this year.

Then the taxpayer would pay this year exactly as at present on the basis of earnings made last year, but let it be called this year's taxes. Let each taxpayer in future years pay similarly on the basis of his previous year's earnings.

Eliminate only his obligation of being always a year in debt to the government. When he dies, or his earnings otherwise cease because of illness or unemployment, let his tax obligation cease. Or if his income is diminished let his tax obligation diminish as of the same date.

This would put the nation on a pay-as-you-go plan devoid of unprovable suspicions. It would help the man unable to pay his taxes, but not the man whose income justifies taxes-unless he die, become ill or unemployed, or otherwise suffer reverses.

The man whose income is increasing might get what Mr. Paul would call an "advantage" out of delaying a year in paying increased taxes, but that is largely a lawyer's theoretical' prospect, as the national facts of the situation suggest income now is at its believed peak, and will start declining as soon as the war is over.

The advantage in truth, therefore, would still be generally on the side of the treasury-where the reasury always seems to want to keep it.

Goering tried to frighten Russians and the world by saying Stalin was now throwing in his last reserves and the nazis would be ready to strike back with a great spring offensive. Do not sit up and wait for it.

Last year, the promised German spring offensive was delayed until fall. This year it may be delayed even longer.

Declining German production and manpower serves make the chance of the Germans rallying power for another Russian drive almost imposible to conceive.

Some military men think Hitler has stores of

5:00—Wohl Sophisticates 5:15—Let's Reminisce. -The Quintones 130-The Guintones. 130-Tonight's Headlines. 15-War News Commentary. 120-Silver Strings. 150-War Fronts in Review. 7:00-Weekend Jamboree. 7:30-Willamette Valley Opinions. -Five Novelettes. 1:00-News. 8:15—Teddy Powell's Orchestra. 8:30—Sterling Young's Orchestra. 9:00—News. 9:15—Old Timers' Orch. Dance. 9:45—Johnny Mezzner's Orchestra. 10:00—Let's Dance. 10:30-News. KALE-MBS-SATURDAY-1330 Kc. 6:45—Good Morning Club. 7:00—News. 7-15-Wilson Ames 7:30-Memory Timekeeper. 8:00-Haven of Rest. 8:30—News. 8:45—Old Songs. 9:00—Buyer's Parade. 15-The Woman's Side of the News 30-Wartime Women. :30-Wartime 9:35-Hello Again. 10:00-News 10:15-Stars of Today. 0:30-This and That 1 00-Journal Juniors

Your Federal Income Tax

No. 33

1:30-Concert Gems.

12:25-On the Farm Front.

levied upon the producer or im-DEDUCTIONS FOR TAXES porter, and consequently is not Taxes are, in general, a dedeductible by the individual conductible item in arriving at net sumer (except that in the case of income for federal income tax gasoline used for business purpurposes. In the case of taxes poses it may be included in the incurred in connection with a cost of the gasoline as a business trade or profession, the amount expense). is shown in schedule H to arrive at net profit (or loss) from busare, in general, imposed upon the iness or profession entered in manufacturer, importer, or dealitem 9 of the return, Form 1040; er, and consequently are not dedctible by the consumer, or ventaxes on rental property should be shown in schedule B, while other taxes deductible should be excise tax on automobiles, tires, shown in item 14 of deductions. Taxes shown in item 14 must also be supported by an explanation (in schedule C) of the deduction.

The deductibility of taxes is subject to four general limitations.

1. Taxes are generally deductible only by the person upon whom they are, by law, imposed; 2. Federal income, war profits, and excess profits taxes are not deductible for federal income tax **DUITDOSES**:

3. Taxes for local benefits, such as assessments for street, sidewalk, sewage, and other local improvements which tend to enhance the value of the property taxed, are not deductible except amounts allocable to maintenance or interest charges;

4. The tax must be a tax for public purposes. Charges for governmental services such as municipal water bills, parking meter charges, service fees, and the like are not deductible as taxes, but are deductible as expenses if incurred in a trade or siness

In the case of state and local "sales taxes," if the amount of, and the home is owned by the the tax is measured by the price wife, then the property taxes on of the article sold, or by a sum that home are deductible only in per unit of the article sold, and the wife's return.

11:55-News. Midnight to 6 a.m.-Music and News. KGW-NBC-SATURDAY-628 Kc. 4:00-Dawn Patrol. 6:00—Sunrise Serenade. 7:00—News Headlines. 7:15—Aunt Jemima. 30-Nellie Revell Presents. 7:45—Sam Hayes. 8:00—Organ Concert. 8:15—James Abbe Covers the News. 8:30—Coast Guard on Parad 9:00—Everything Goes. 9:45—Golden Melodies. 10:00—Whatcha Know, Joe. 10:30—All Out for Victory. 10:45—The People's War. 11:00—Stars of Tomorrow. 12:00—Minstrel Melodies. 12:15—The Family at War. :30-Coast Guard on Parade. 12:30—News. 12:35—Charles Dant Orchestra. 1:00-Matinee in Rhythm. 1:30-Music of the Americas. 2:00-Doctors at War. 2:30-Visiting Nurse of the Air. 2:45-News by Alex Drier. 2:45-News by Alex Drier. 2:45-News by Alex Drier. 3:00-Joseph Gallicchio Orchest 3:25-News. 3:45-Enjoy Yourselves. 4:00-Noah Webster Says. 4:00-Noah Webster Says. 4:00-Noah Webster Says. 4:00-Noah Webster Says. 5:00-Helen Ernst, Organist. 5:15-Sports Scripts. 5:00-Charles Dant Orchestra. 6:00-National Barn Dance. 6:30-Can You Top This? 7:00-Bill Stern Sports Newsreel. 7:15-Dick Powell Serenade. 1:30-Grand Ol' Opry. 1:00-Truth or Consequences. Orchestra :00-Truth or Consequ 3:30-Abie's Irish Rose. 0-News. 9:05-Three Suns Trio. 9:30-Story Editor. -Story -News. 10:15—Pasadena Auditorium Orch. 10:30—St. Francis Rotel Orchestra. 10:55—News. 11:90—Hotel Biltmore Orchestra. 11:55-News. 12:00-2 a.m.-Swing Shift. KOAC-SATURDAY-550 Ke. 6:00-Music, 10:00-News 10:15-Homen maker's Hour

Hunt. to the Yanks.

KOIN-CBS-SATURDAY-950 Ke.

6:00-Northwest Farm Reporter. 6:15-Breakfast Bulletin.

10:15-Homemaker's Hour. 11:00-Music of the Masters. 11:30-Co-ed Half Hour. 12:00-News. 12:15-Noon Farm Hour. 1:00-Favorite Classics. 1:15-Today's War Commenti 1:20-Variety Time. 1:45-Excursions in Science. 2:00-Books and Authors. 2:15-The Marvel of Vision. 2:30-Memory Book of Music 3:00-News 3:15-Treasury Star Parade. 2:30-Memory Book of Music. 3:00-News 3:15-Treasury Star Parade. 4:10-Traffic Safety Quiz. 4:15-The Band Stand. 4:20-Stories for Boys and Girls. 5:00-The Mood is Blue. 5:15-On the Campuses. 3:30-Evening Vespers. 5:45-It's Oregon's War. 6:15-News. 6:30-Evening Farm Hour. 7:30-Melodies for Strings. 7:30-Melodies for Strings. 7:30-Melodies for Strings. 7:30-Melodies for Strings. 9:45-Uncle Sam. 10:50-American Melodies. 11:50-American Melodies. able as a deduction by the employe for federal income tax pur-

* * * In the case of ad valorem KSLM-SUNDAY-1300 Ke. property taxes, the deduction is 8:00-Langworth Foursome. 8:30-Gospel Broadcast. 9:00-News in Brief. 9:00-News in Brief. 9:30-Organ, Harp, Violin Trio. 9:30-Organ, Harp, Violin Trio. allowed only to the owner of the property. Thus, if a man and his wife are filing separate returns, 0—Popular Salute 0—World in Rev 5—Moonbeam Tr 10:15-Moonbeam Trio. 10:30-Hit Tunes of Tomorrow. 11:30-American Lutheran Church 12:30-Langworth String Quartette. 12:15-War Commentar

KOIN-CBS-SUNDAY-950 Ke 6:00-News of the World, 6:15-E. Power Biggs, 6:45-English Melodies. 7:00-Church of the Air. 7:30-Wings Over Jordan. 6:00-Warren Sweeney, News, 8:05-West Coast Church. 8:30-Invitation to Learning.

8:30-Invitation to Learning. 9:30-News. 9:35-Voices in Song. 9:30-Salt Lake Tabernacie. 10:30-Church of the Air. 10:30-Trans-Atlantic Call. 11:30-Those We Love. 11:30-World News Today. 11:35-Aunt Jemima. 12:30-New York Philharmonie. 1:30-The Pause that Refreshes on the Air. 2:30-The Family Hour. 2:45-William Shirer, News. 3:30-Edward R. Murrow, News. 2:15-Dear John.

lear John. Igt. Gene Autry. News. nd School of Music

Bortland School of Mus
Only Yesterday.
William Winter, News.
Fill Stearns, News.
Eric Severeid.
Radio Readers' Digest.
Fred Allen.
Take R or Leave It.
Report to the Nation.
Crime Doctor.
Doctor.</

Today's Garden By LILLIE L. MADSEN

J. M. writes that he has one apple tree on his home grounds and that he would like to spray it this year. He asks when spraying should be done.

Answer: Oregon State college puts out a very useful little spray bulletin which you can obtain by writing to the state college or to your county agent. The bulletin number is 539.

Advice given in this is for four annual sprays: the dormant spray: just as the winter buds swell before opening, one sprays with lime sulphur 12 to 100 for San Jose scale, blister and spider mite and apple leaf roller. The prepink or green bud spray just as the little leaves separate to expose blossom bud clusters. Third spray: pink or preblossom spray just before the blossoms open, and the calys spray when three-fourths of the petals have fallen and before the apple calys closes on central fruit in cluster. The bulletin to which I refer, gives complete directions for the spraying.

Sunday "Back Home Hour" 9:30 - 10:00 P. M. Spiritual Interinde 9:05 to 9:20 A. M. KSLM

dee. This applies to the federal lubricating oils, mechanical refrigerators, radios, and other commodities, as well as to the "luxury taxes" on perfumes, toilet preparations, jewelry, and the like. It also applies to the tax on electrical energy, liquor, tobacco, cigarettes, playing cards, and the like. Taxes imposed by the United States government on the following items may be deducted:

The federal tax on gasoline is

Federal duties and excise taxes

Admissions, club dues, telephone and telegraph services, safe deposit boxes, transportation of persons and property, use of motor vehicle or boat, and documents.

Federal employment taxes required to be paid by an employer are deductible, but the amount of such taxes required to be withheld by the employer from the compensation of employes as payments are made is not allow-

