The Oregon Statesman

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

THE STATESMAN PUBLISHING CO. CHARLES A. SPRAGUE, Editor and Publisher

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Community Property Bill

Patton On the Job

When various .taxing proposals are under consideration in the legislature the effect on the taxpayers' federal income tax is reviewed. Thus when a cut in the corporation excise tax is proposed the fact is advanced that whatever saving the corporation may make on its state excise tax will be largely lost through the higher federal taxes. Again, the community option is recommended, and has passed one house, the chief argument in its behalf being that it will enable Oregon married men to save money on their federal tax by dividing their incomes with their wives and thus avoiding the graduated rates.

These are not very worthy ideas. We are citizens both of the state and the United States. We profess to recognize as paramount the nation's war effort which accounts for the heavy increase in federal taxes. Even these taxes will not provide enough money. Instead of scheming as to how we may deprive the federal, government of needed revenues we should see how our revenue system can fit into the federal pattern. The great argument for reduced state taxes is that our taxpayers may thus be better able to bear the federal rates.

There is one just argument for the community property law as far as taxation is concerned. and that is to put Oregon citizens on an even footing with the residents of Washington and California. They have enjoyed the tax advantage of community property for many years, to our advantage. Since there are only a few community property states the wise thing to do to establish equality would be for the congress to put all states on a level by requiring that incomes of husband and wife be joined and taxed as one. This has been recommended many times but congress has refused to go along. If many states follow the Oklahoma scheme and provide the community property option congress might be spurred to take this action.

There is an additional reason for a community property law, and that is the protection of the wife as member of the partnership. The family is the social and the economic unit. The accumulation is generally the result of the joint effort and enterprise of the man and the woman. But due to archaic laws dating from the time when the husband was "lord and master" of the household the wife has had an inferior status in property matters. Under community property laws the wife has an equal share in property accumulated during marriage, and if she survives her husband that half is hers without probate. Management of community property is in the hands of the husband. The bill being considered in Oregon gives the husband and wife the option of coming under its provisions. Space does not permit detailing the provisions of the bill. The law will complicate property rights in Oregon; and married couples would need to have legal counsel in switching to community property status. Primarily because we believe the community property law is more just to wives, and secondarily because it will put Oregon residents on an equality with those of Washington and California in paying income taxes The Statesman is ready to endorse the principle of the Niskanen-Wallace bill.

Too bad that President James Patton of the national Farmers' Union was unable to attend the state convention of the organization at its meeting in Dallas. Patton is the youngest of the heads of large farmer organizations. Of all of them he has been most cooperative with the national administration in trying to meet the problems of agriculture with relation to the war. He gave his influence against some of the proposals of the farm bloc which would have wrecked price controls and hastened inflation -with its promise of ultimate disaster to farmers themselves. Patton also is one farm leader who sees the importance of the pending struggle against fascism, and so encourages the fullest measure of cooperation with the government in increasing food production.

While it was a local disappointment not to have Pres. Patton come to Oregon again this year, he is probably doing more important work for farmers and for the country by staying in Washington and representing real dirt farmers there.

News Behind The News By PAUL MALLON

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WASHINGTON, Feb. 25-The fourth term movement is being developed here only slightly different from the third.

It was almost exactly four years ago that Congressman Sabath, of the Kelly-Nash front in Chicago, emerged

from the White House and spoke the first official word for a third term, by publicly demanding it almost in Mr. Roosevelt's presence.

His announcement then was along the same lines as his statement after a White House call last Monday-namely, that the president's opponents might construe a fourth term as a dictatorship, but that no one else could do the job.

mation was preceded, four years ago, by a heavy publicity clamor, led by Mr. Ickes and new deal publicists, to break down the popular acceptance of the anti-third term tradition.

Sabath only faintly by the publicists. One columnist wrote sympathetically of the fourth term idea a month ago, and some others followed the notion. indicating new deal subalterns were preparing for it. The convention is still 16 months away, and intervening developments of war and peace may have more to do with the choice of a leader than anything that anyone can say now. Promotion of the idea at this time is no doubt designed to impress southern congressmen: the farm bloc and other revolting elements with the inevitability of another five years of Roosevelt. It is supposed to take the starch out of the revolt. Whether it will succeed in this purpose is doubtful. The psychological political revolution in the south has continued to expand since notice was first pointed seriously to it in this column six weeks ago Eight Louisiana congressmen issued a public defiance to the president in connection with a judgeship matter only a few days ago. They did not rush out haphazardly on a limb without some careful assurances before they leaped, and the judgeship matter only furnished a relatively minor vehicle for expression of their general purposes. The itinerary of the recent return of Jim Farley from Mexico was followed more closely in Washington than elsewhere. Either in his wake, or shortly before he arrived, there arose in Louisiana, Texas, Mississippi, Georgia and elsewhere a quiet movement for independent democratic actionpossibly even a southern democratic party standing separately on its own feet. One notion of southern men interested in this movement is that the southern democrats might well wait until both Republican and Democratic conventions have made presiden al nominations next year, and then hold their own convention to decide whether it will support either or nominate a man of its own like Senator Byrd, of Virginia. The whole political focus of the southern revolt. apparently is centered on preventing again what happened to the southern democrats at the Kelly-Nash-Hopkins-Ickes convention in Chicago last time. Many southern delegates to that convention (and Mr. Farley, as well) had the idea they were sucked in or smothered over and required to follow a course repugnant to them. Whether Mr. Roosevelt, by promoting the fourth term idea, and later harvesting the cotton crop in the south with the army, as in Arizona, etc., canovercome this situation remains to be seen. It is, of course, possible that he will, but his problem on the fourth term is much different than the third term in this respect. If the election were today, he would not succeed. On the republican side, Mr. Willkie is running for 1944 even faster than the administration. He seems to have deduced that a primary cause of his failure last time was lack of support from the New York radicals. He has filled that gap markedly in the past two years at the expense of other support. Another defect has been the strong political opposition of all the republican leaders in his home state. They left him when he went to the Roosevelt foreign policy, and have called him a Roosevelt leader, but last week he made an Indiana speech which the New York Times reports won back some republican support-though Indiana political authorities here doubt it. Willkie's systematic campaigning for the job with all the skill of a New York lawyer has set republican leaders in congress here to talking about Dewey. They could get around Dewey's renunciation by drafting him. This, they expect would take no more effort than the new deal drafting of Mr. Roosevelt. Certainly work has started already to erect a Dewey barrier against the nomination of Willkie, But in the background, behind these two, Ohio's Governor Bricker is unquestionably the current choice of the party leaders. The country does not know him, but he is getting out making speeches and getting to know more people.



'Bear Market'

Today's Radio Programs

KSLM-FRIDAY-1390 Kc. 7:00—News in Brief. 7:05—Facts About Taxes. 7:15—Rise 'n' Shine. 7:15-Rise 'n' Shine. 7:30-News. 7:45-Your Gospel Program. 8:00—Rhythm Five. 8:30—News Brevities. 8:35—Tango Time. 9:00—Pastor's Call. 15-Dickson's Melody Mustangs. 15-Dickson's Melody Mustangs. 15-Uncle Sam. 15-Uncle Sam. 10-World in Review. 15-A Song and A Dance. -Langworth String Quartet. -Maxine Buren. ital Songs. Hits of Yesteryear. 4:15-News. 4:30-Teatime Tunes.

10:30—The Great Melody. 11:00—Breakfast Club. -Current Events, James G. MacD 11:45-Keep Fit Club with Patty Jean. 12:15-News Headlines. -News Headlines, -Cote Glee Club, 12:30-12:40-Market Reports, 12:45-News Headlines, 1:00-Club Matinee, 1:30-Johnny Doughboy Reporting. 1:55-News 2:00-The Baby Institute. 2:00—The Baby Institute, 2:15—Clancy Calling, 2:55—Labor News, 3:15—Kneass with the News, 3:30—The Gospel Singer, 3:45—Pages of Melody, 4:00—The Latest Word, 4:05—Scramble, 4:05—Scramble, 4:30-Excursions in Science. :45-News. 4:45—News. 5:00—Terry and the Pirates. 5:15—The Sea Hound. 5:30—Jack Armstrong. 5:45—Captain Midnight. 6:00—Hop Harrigan. 6:15—News. 6:25—The Lion's Roar. 6:30—Spatiight Bands. 6:30—Spotlight Bands. 6:55—Little Known Facts. 7:00—John Gunther. 7:15—Gracie Fields. :30-Your Income Tax. 1:45-Construction Goes to War. 8:00—Earl Godwin, New 8:15—Dinah Shore. 8:30—Gang Busters. 9:00—Meet Your Navy. 9:30—News Headlines. News. 9:45-Down Memory Lans. 10:15-Deep River Boys. 10:30-Eye Witness News. 10:45-Modern Music Box. 11:00-This Moving World. 1:15-Organ Concert. 11:30-War News Roundup. KOIN-CBS-FRIDAY-970 Kc. 6:00—Northwest Farm Rep 6:15—Breakfast Bulletin. 6:15—Breakfast Bulletin. 6:20—Texas Rangers. 6:45—Koin Klock. 7:15—Wake Up News. 7:30—Dick Joy, News. 7:45—Nelson Pringle, News. 8:00—Consumer News. 8:15—Valiant Lady. 8:30—Stories America Loves. 8:45—Aust Lanoy. 8:45—Aunt Jenny. 9:00—Kate Smith Speaks. 10-Rate Smith Speaks. 15-Big Sister. 30-Romance of Helen Trent. 145-Our Gal Sunday. 10-Life Can Be Beautiful. 10:00-Life Can Be Beautiful, 10:15-Ma Perkins. 10:30-Vic and Sade 10:55-The Goldbergs. 11:30-Young Dr Malone, 11:15-Joyce Jordan. 11:30-We Love and Learn, 11:35-News 2:00-Columbia Ensemble. 2:15-Bob Anderson, News. 2:30-Wm Winter, News. 1:30-Columbia Ensemble. 1:30-Minter School of the 1:30-Meer Mir. Emmel. 1:30-Meet Mir. Emmel. 1:30-Keep Working, Keep Si America. America. 45-News, 60-Milton Charles, Organist, :15—Sam Hayes. :30—Easy Aces. :45—Tracer of Lost Persons. :00—Martha Mears. 5:30-Marina Mears. 5:30-Harry Flannery. 5:45-News. 5:55-Cecil Brown, News.

'Curiosity Killed a Cat' By ANNE ROWE **Chapter 22** continued

"Oh, oh; not so good!" I wor-

"How d'you know?" she challenged. "Perhaps one of them did do it. Perhaps-oh, what's the use! I'm not going to tell you all the fool things that have occurred to me. Anyway, the Inspector has found out something -or found something-I don't know which of the two. Because just as he was launching into a speech about the library and the safe in it, up pops a policeman in front of me and wants to know what am I doing there?"

"What did you tell him?" "That I'd come to see Inspector Pettengill, naturally," she said, pleased as Punch. "So het did what I'd been playing for. Took me inside."

"And how did the Inspector act?"

"Delighted. Twinkled and smiled and paid me compliments, the hypocrite!" Aunt Millie reported with another sniff. "Also, he inquired after your whereabouts, and seemed happy for your-er -love's young dream. And then he mentioned that romance must be in the air. Mr. Forrestall had just informed him of his daughter Amy's engagement to this Jordan fellow. And I said how wonderful and wasn't it sudden and wouldn't they like to come over and drink a toast to the young couple. But alas, they would not. The Inspector had to go home, and Conley Forrestall had to go home too. Theat's when he told me, his wife was planning to present the new addition to the family tomorrow afternoon. And so ends my story. Except - er - your father and Gala weren't playing chess when I came in. They were on the terrace, imbibing moonlight. She with a coat of his

around her shoulders, against

the night chill. I may be wrong

darling, but-it's beginning to

look like the real thing to me."

from the start," I told her. "And

do I hope, I hope, I hope, I'm

ting your father properly settled

about Gala's leg. And it doesn't

seem to make any difference."

right!"

"It's looked that way to me

"Smart girl! Nothing like get-

The following day-Sundaythe whole household slept late and only assembled downstairs for brunch, Allan included, of course.

The weather was making up for lost time in a splurge of sunshine and heat, tempered by a soft ocean breeze, and so the meal was served on the terrace, and we all repaired into the garden after it, to Ioll under the trees, in the comfortably cushioned Adirondack chairs that had appeared miraculously, placed in just the right spots, enjoying the sudden prodigality of blossoms and scent, and scattering Sunday papers over the lawn.

It was very peaceful and homey-exactly what a summer Sunday should be- and far, far removed from murder.

Aunt Millie remarked once that, thank heaven, only the local sheets mentioned the murder next door, and I stated, with great contentment, that Inspector Pettengill showed a proper respect for the Sabbath by staying home. And that was all that was

said on the subject. Only when I heard a distant clock strike four did the events of the last two days come back to me, and with them the threatened Forrestall invasion ... I got up reluctantly to go into the house and discuss the problem of refreshments with Nettie and

The errand didn't take long, and proved superfluous besides. Preparations for an al fresco tea were in full swing when I entered the kitchen-but even so, the picture had altered when I went out again.

An unexpected visitor had arrived: Curtis Avery, Stella's prettyboy husband, resplendent in the latest of country club togs, but red-faced and tongue-tied with embarrassment.

Apparently his call was meant for Aunt Millie and me, and his awkward allusions to his wife's visit the afternoon before seemed to beg for a private talk. But Aunt Millie was too lazy to get up. She only looked amused and just a trifle spiteful. And in the end I had to take pity on him by suggesting a stroll through the grounds, under pretext of wanting to find out the local name of some flowers I especially admired.

(To be continued)

Your Federal Income Tax

No. 44 to the "Collector of Internal Revenue" at the correct address DATE OF FILING



Paul Mallon

Mr. Sabath's original procla-

This time, the ground was prepared for Mr.

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.

10:00—A Letter to Mrs. Marshali. 10:30—News. 10:45—Horace Heidt Orchestra. 11:00—Johnny Richards Orchestra. 11:30-Snub Mosley Orchestra, 11:45-Sid Hoff Orchestra.

KEX-BN-FRIDAY-1199 Ke. 6:00-Muments of Melody. 6:15-National Farm and Home. 6:15—National Farm and Home. 6:45—Western Agriculture. 7:00—Smillin' Ed McConnell. 7:05—Home Demonstration Agent. 7:15—Music of Vienna. 7:45—Gene and Glenn. 8:00—Breaktast Club. 8:45—Keep Fit with Patty Jean. 9:00—Meet Your Neighbor. 9:15—Woman's World. 9:30—Breakfast at Sardi's. 10:00—Baukhage Talking. 10:15—Uncle Sam. 10:30—The Great Melody.

6:15-State of Oregon Reports. 6:30-That Brewster Boy. 7:00-Caravan. 7:45-Nelson Pringle, News. 15 Nelson Pringle, News. 15 Secret Weapon. 1:15-Secret Weight 1:30-Playhouse, 1:30-Kate Smith Hour, 1:30-Kate Smith Hour, 1:30-Adventures of the Thin Man. 9:30-Adventures of the Thin Met 9:35-Quiz Quotient. 10:09-Five Star Final. 10:15-Wartime Women. 10:20-Air-Flo of the Air. 10:30-The World Today. 10:45-The Marines Have Landed. 11:30-Del Couriney Orchestra. 11:30-Manny Strand Orchestra. 11:55-News. before going off on your own," to 6:00 a.m.-Music & News. Aunt Millie approved. And after KGW-NBC-FRIDAY-629 Ke. a pause she added: "It must be 4:00-Dawn Patrol. serious, I'm sure Phil knows 5:45-News 5:55-Labor News. 6:00-Sunrise Serenade.

6:30-News Parade.

7:00-News Headlines

7:30-Reveille Roundup.

6:55-Labor News.

7:15-Aunt Jemima.

7:20-News Parade.

1:45

8:30-Your All-Time Hit Pari 9:30-Furlough Fun. 9:30-Treasury Song Parade. 9:45-Oregon on Guard, 10:00-News Flashes. 10:15-Labor News. 10:20-Starlight Souvenirs, 10:30-Gardening for Food, 10:45-Uncle Sam. 11:00-Your Home Town News. 11:15-Hotei Biltmore Orchestra. 11:30-War News Roundup. 12:00-2:00 a.m.-Swing Shift.

11:30-Wat News Roundup. 12:00-2:00 a.m.-Swing Shift.

19:15-The Homemaker's Hour. 11:00-School of the Air. 11:20-Music of Beethoven. 12:00-News. 12:15-Noon Farm Hour. 1:00-Artist in Recital. 1:15-Today's War Commentary. 1:20-Variety Time. 1:45-Victory Front. 2:00-Club Women's Half Hour. 2:30-Music. 3:00-News

00-News 15-American Legion Auxiliary. 30-The Concert Hall. 00-Treasury Star Parade. 15-Latin Rhythms. 36-Stories for Boys and Girls. 00-Private Pete Presents. 15-On the Campuses. 30-Evening Vespers. 45-It's Oregon's War. 15-News.

15—News. 30—Evening Farm Hour. 30—Music of Beethoven.

10:30-The Hour of Great Music. 11:00-Favorite Melodies.

KOAC-FRIDAY-550 Ke.

6:00 Music. 10:00 News. 10:15 The Hom

0-News

9:30-News, 9:45-Uncle Sam

Eyes Aloft.

Deport the Japs?

Oregon's state senate passed a memorial the other day urging that congress deport all Japanese residents back to Japan when the war ends. Walter Pierce, just retired from congress, had a piece in the Oregon Democrat some weeks ago saying the same thing. The argument is that "you can't trust a Jap." That may be the argument, but color prejudice is the more probable reason.

It is untrue to brand all Japanese as untrustworthy. The writer had contact with a number of Japanese-Americans whom he regards as wholly loyal to this country. They feel no affiliation with Japan and want to be real Americans. Loading all the Japs in ships and sending them back to Japan may offer a local solution, but implies punishment without discrimination between innocent and guilty which is not at all creditable to American standards.

What to do with the Japs when the war is over, or what to let the Japs do with themselves is a hard problem. Those areas like Hood River county where the Jap infiltration was heavy definitely do not want them back. It is the concentration of the Japs with their own standards of living and their exclusiveness (which is in part forced on them by the Americans) that is objectionable. We have such a small number of Japanese in this country that it ought to be possible to scatter them through the country thinly enough that no serious local fricion will be engendered. This is being attempted from the relocation centers now, and should be speeded up.

And we have a few cargoes of bombs to deliver to Tokyo before we can ship back any transplanted Nipponese.

Credit for reversing American fortunes in Tunisia evidently belongs to the airmen. Reports indicate that it was planes coming up in force and bombing and strafing Rommel's army and machines that turned the tide and then made the retreat costly. Flying Fortresses helped in punishing the audacious hazi army. Now if we have strength to pursue the advantage and if Montgomery's men can turn the flank of the Mareth line Rommel may have to do some more first-grade running. But his lunge, falling short by only three miles of ing the important point of Thala and by a anger distance the vital point of Tebessa, was too close for comfort.

-Madison 5:00—Madison Singers. 5:15—Records of Reminiscence. 5:30—Golden Melodies. 6:00—Tonight's Headlines. -War News Commentary. -Symphonic Swing. -Soldiers of the Press. -News in Brief. :05-Civde Lucas' Orchestra 30-Willamette Valley Opinions. 1:50-Gaylord Carter. 1:00-War Fronts in Review. 1:30-Treasury Star Parade. 1:45-Modern Choir, 9:00-News. 9:15-Deeds Without Words. 9:30-Guest Night. 10:00-Let's Dance. 10:30-News. KALE-MBS-FRIDAY-1339 Kc. 6:45-Good Morning Club. 7:00-News 7:15-Uncle Sam. 7:30-Memory Timekeeper. 8:00-Breakfast Club. 8:30-News. 8:45-What's New. 9:00-Boake Carter. 9:15-Woman's Side of the News. 9:30-Buyer's Parade. 9:45-Edgewater Arsenal Band, 0:00-News. 0:15-Curtain Calls. 0:30—This and That. 1:00—Cedric Foster. 1:15—Bill Hay Reads the Bible. 11:15—Bill Hay Reads the 11:30—Concert Gens. 12:25—On the Farm Front, 12:30—News 12:45—Shady Valley Folks, 1:00—News, 1:15—Music. 2:00—Sheelah Carter. 2:15—Tarza Panager. 2:00-Sheelah Carter. 2:15-Texas Rangers. 2:45-Par Neal and the News. 3:00-Phillip Keyne-Gordon. 3:15-Wartime Women. 3:20-Hello Again. 3:45-Stars of Today. 4:00-Fulton Lewis. jr. 4:15-Johnson Family. 4:30-News. 4:45-Let's Learn to Dance. 5:15-Superman. 5:15-Superman, 5:30-Norman Nesbitt. 5:45-Remember When, 6:00-Gabriel Heatter, 6:15-Movie Parade, 6:30-Candlelight and Silver. 7:00-Candlelight and Silver.

7:00-Greco vs. Shans. 8:00-Lone Ranger. 8:30-Music Without Words 8:30-Music Without Word 9:00-Newa. 9:15-Speaking of Sports. 9:30-General Barrows. 9:45-Fulton Lewis, jr.

The **Safety Valve**

Letters from Statesman Readers

AGAINST JUDGES' PENSIONS To the Editor:

I notice in the February 24 Statesman in your discussion of the bill to pension judges, you state that Representative Carl H. Francis was the only attorney member of the house to vote against this bill.

This is not the case, as I also voted against the bill and in advance I filed with the chief clerk a written explanation of my vote which is as follows:

Explanation of vote (No) on house bill No. 266.

"As a matter of principle, I cannot support any legislation for pensions or retirement pay for any one special group or class of citizens, where such legislation requires the contribution of any sum at all from public funds. I am for old-age pensions, publicly supported, for all citizens of retirement age alike, or for none. I vote No."

The statement in your paper places me in a bad light with many old-age pension groups who are unalterably opposed to this bill. Will you please make **``Facts About** Taxes" To Help You Clear Up Many Problems Before March 15th ALTH To This Timely Series **Of Broadcasts** 7:05 P. M. Monday to Saturday

7:45-Sam H 8:00-Stars of Today. Income tax returns of citizens 8:15-James Abbe Covers the News. 8:30-House Divided, 8:45-David Harum, 9:00-The O'Neills, 9:15-Everything Goes. 9:45-Kneass with the News. 10:00-Benny Walker's Kitchen. and residents of the United States are required by law to be made on or before the 15th day of the third month following the close of the taxable year, which 10:15-US Marine Ba Homekeeper's Calendar. for most individuals is the calen-10:45-Dt. Kate 0:45-Dt. Kate. 1:00-Light of the World. 1:15-Lonely Women. 1:30-The Guiding Light. 1:45-Betty Crocker. 2:00-Story of Mary Marlin. 2:15-Ma Perkins. 2:30-Pepper Young's Family. 2:45-Right to Happiness. 1:00-Backstage Wile. 1:15-Stella Dallas. 1:30-Lorenzo Jones. 1:45-Young Widder Brown dar year. Accordingly, returns for the calendar year 1942 must be filed not later than midnight of Monday, March 15, 1943. Returns by nonresident alien individuals must be made on or before the 15th day of the sixth month after the close of the :45-Young Widder Brown. :00-When a Girl Marries. fiscal year, or on or before June 2:00-When a Girl Marrie 2:15-Portia Faces Life. 2:30-Just Plain Bill. 2:45-Front Page Farrell. 3:00-Road of Life. 3:15-Vic and Sade. 15, 1943, for the calendar year 1942. If placed in the mail, the returns should be posted in ample 3:30-Snow Village. 3:45-Judy and Jane. time to reach the collector's of-4:00—Frank Hemingway, News. 4:15—News of the World. 4:30—The Personality Hour. 5:15—H. V. Kaltenborn. fice, under ordinary handling of the mails, on or before the due 5:30-Organ Concert, 5:45-By the Way. 6:00-Waltz Time. 6:30-People are Funny. 7:00-Tommy Riggs and Betty Lou. date. The envelope should bear proper postage and be addressed -Talk 8:00-Fred Waring in Pleasure Time. 8:15-James Abbe Covers the News. 8:30-Your All-Time Hit Parade. ×

and Highlights

in the district where the taxpayer's legal residence or principal place of business is located. If he has neither, the return should be mailed to the collector of internal revenue at Baltimore, Md

Persons in the military and naval service outside the United States, or on sea duty, and persons in enemy-occupied or besleged territory are granted an extension to file, without penalty up to the 15th day of the third month from the close of the war or their return to the United States. Also, persons who during any period of time after December 6, 1941, have been continuously outside the Americas for more than 90 days are allowed an extension of time in which to file returns, and make payment of tax, amounting to the period of such absence plus 90 days.



