

Seen and Heard . . .

By Jerome English

FIRST LARGE TEA of the legislative session was given on Friday when Oregon's first lady, Mrs. Earl Sneli, entertained at her Fairmount Hill home. A beautiful sunny day and the air plenty nippy outside. . . . Over a hundred and fifty guests called. . . . Mrs. Stewart Johnson introduced guests to Mrs. Sneli, who wore a beaming rose chiffon gown. . . . Receiving with her were Mrs. Howard C. Belmont, charming in a black velvet dress with eton jacket, white satin blouse and red girdle. . . . and Mrs. Eugene E. Marsh, spring-like in her soft blue crepe gown enhanced with sprays of varied colored flowers. . . .

Chatting before the fireplace a group of senator's wives. . . . Mrs. Dean Walkeer stunning in a black silk crepe gown with brilliant trim and a large off the face black hat. . . . Mrs. Ernest R. Feltland attractive in an American rose silk dress and black hat. . . . Mrs. Merle Chessman in black with white crepe trim on the bodice. . . . Mrs. Joel C. Booth in silver foxes grey tailleur and black hat. . . . Mrs. Angus Gibson smartly dressed in a black dressmaker suit. . . .

Petite Mrs. William Walsh, also looking like spring with a bunch of violets pinned on the lapel of her black suit and wearing a hat of violets with tiny green crown. . . . with her was Mrs. Wendell Webb, who looked chic in a grey tailleur and pet red hat. . . . A lovely centerpiece of red roses, pink carnations and white anemones flanked by rose tapers in silver candelabras. . . .

When we arrived Mrs. Robert S. Farrell, Jr., and Mrs. Harry Belt were peering. . . . the former wearing a handsome gown of black chiffon with petal pink ruffling, edging the low neckline and the long sleeves. . . . A few who assisted, Mrs. Elmer Halsted of Portland, sister of Governor Sneli, in a seafoam green silk crepe fashioned with draped skirt and rose and pink flowers at the waistline. . . .

Mrs. Daniel J. Fry, Jr. looked her usual smart self in a black gown with black sequins on the girdle and a white bodice embellished with white sequins. . . . with it she wore long black gloves. . . . Several wives of representatives talking it over. . . . Mrs. Frank Van Dyke smart in a purple silk frock and matching hat. . . . blonde Mrs. Willis Baldersee in black with soft blue insets on the bodice. . . . Mrs. John Hall wearing a fox jacket and rose and fuchsia turban. . . . she was accompanied by her young daughter, Mary, up from Portland for the weekend. . . . Mrs. Fred A. Heilberg wearing a lovely ensemble of plum violet with matching velvet hat. . . . Mrs. C. L. Lieuellen attractive in a winterberry red silk dress with matching hat. . . . Mrs. O. H. Bengtson wore a fuchsia outfit and Mrs. William Niskanen was in black with a corsage of gardenias.

LEGISLATIVE BITS
Noted in the gallery the past week. . . . Mrs. Hall S. Lusk here from Portland. . . . She was wearing a black coat with leopard trim and pet black hat with blue feather. . . . Tuesday night Judge and Mrs. Lusk entertained a few senators and their wives at dinner. . . . Another charming visitor here this week was Mrs. Alton Hall with her son, Charles, of Coos Bay. . . . Mrs. Hall looked smart in a slate blue suit, black fur coat and off the face wide brimmed black hat. . . . The Halls were guests of her brother-in-law and sister, Senator and Mrs. William Walsh of Coos Bay. . . . Mrs. Lee Patterson, wife of Senator Patterson of Portland, entertained with a series of informal luncheons at her apartment at the Ambassador in honor of the senate wives, their daughters and daughters-in-law. . . . Other hosts have been Mr. and Mrs. Brazier Small, dinner hosts.

STAYTON—An event of January 20 was the marriage of Miss Beulah Ingram, daughter of Mr. and Mrs. Ernest Ingram to Loyd Phillips, son of Mr. and Mrs. Lester Phillips of Liberty, Rev. Kenneth Knox reading the service before a group of immediate families and close friends at the home of the bride's aunt and uncle, Mr. and Mrs. Joe Hopkins. . . . The bride was attended by a friend, Miss Gladys Fetrow of Salem and Arnold Phillips acted as best man for his brother. . . . Mr. and Mrs. Phillips returned to Stayton after a short wedding trip where they will remain until the groom's leave is up when they will go to San Diego, where he is scheduled for a gunner's hydraulic school. He is now a gunner's mate third class and had returned from the south Pacific.

STAYTON—For having served for 25 years of the Great American Insurance company of New York, George H. Bell has been presented with a sterling silver pitcher engraved with his name and date of his appointment. It was presented by George H. Parker, Portland special agent of the insurance company, who said Oregon now boasts four 25-year agents.

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Your Federal Income Tax

No. 20
Compensation for Personal Services

The first item of income to be entered in your federal income tax return is salaries, wages and compensation for personal services. This item includes, in general, all earnings and compensation from employment.

Compensation for personal services includes commissions paid to salesmen, compensation or bonuses for services on the basis of percentage of profits, commissions on insurance premiums earned by insurance salesmen or agents, bonuses whether in cash or securities or goods, the value of board and lodging (where it is not provided for the convenience of the employer), earnings paid for in groceries, goods, or services (at the market value of such goods or services), and the like. Tips are also regarded as compensation.

Employees are required to report the gross amount of compensation received, that is, the actual cash received, plus the amounts withheld, if any, for federal employment (social security) tax and federal income tax, plus the amounts deducted for war savings bonds and allotments.

In the case of a clergyman, his compensation includes his salary as well as marriage fees, baptismal offerings, sums paid for saying masses for the dead, and other contributions received by the clergyman or priest, and not paid to the church. The rental value of a parsonage supplied to a clergyman is, however, exempt but if an allowance for a parsonage or quarters is given subject to his exclusive control, the amount of this allowance must be included as income.

Members of the armed forces of the United States, and citizens or residents of the United States who are members of the military or naval forces of any of the other United Nations, are exempt from income tax on the first \$1500.

Old age pensions and retirement pay received from a former employer on account of previous services must be reported, (either in item 2 on page 1 or in Schedule A on page 3 of Form 1040), except where they are exempt by express provisions of law, as in the case of certain government pensions to war veterans who are no longer in active service. If, however, the employee had made contributions toward the pension or retirement fund, the retirement payments are treated as an annuity and only a portion of such payments is considered as income.

The earnings of a professional man, such as a lawyer or doctor maintaining his own office, would not be entered under item 2 on Form 1040 as compensation for personal services, but would be entered under Schedule C — "Profits (or loss) from business or profession."

The compensation of all federal, state, and municipal employees is subject to federal tax the same as that of employees of private concerns.



(Continued from page 4)

slipping on an icy road brushes into them and sets the trap for any number of unwary travelers. The American GI is an intelligent fellow, but it is not at all uncommon to find one in the very middle of some town the name of which he does not know. Pronunciation of place names causes some confusion, but you

can't miss by using plain American phonetics. Eupen, for example. Some natives say Oipen and some say Erpen, but Americans stationed there call it Yewpen—and Yewpen it is.

James Allgood Now Lieutenant Colonel

DALLAS—Mr. and Mrs. J. R. Allgood have received word their son, Maj. James Allgood, has been promoted to lieutenant colonel. Sometime in November Allgood led the unit of the First Army that was credited with the capture of Gressenich, Germany. He has been wounded twice.

Dallas Rites To Be Monday

DALLAS, Jan. 27 — Funeral services for Edward J. Steele, 63, who died Thursday will be held Monday at 2 p.m. from Henkle and Bollman funeral parlor. Burial will be made at City View cemetery. Rev. Clark Enz will officiate.

Mr. Steele was born in Lakeview, Ontario, Canada, April 5, 1882, and came to the United States in 1885. The family settled at Suver where he lived until 1930. He moved to Independence

and later to Dallas. He was married to Margaret Kerr who survives him in 1904.

Other survivors are 6 sons, Hershel and Robert E. of Salem; Russell N. of Toledo; Walter K. of Dallas; Kenneth G. of air transport command, Hamilton Field, Calif.; Keith D., Dallas; also two grandchildren.

DALLAS, Jan. 27 — James Albert Keeney, 16, died Thursday at his home in Dallas. His mother died when he was six year old and he was reared by his paternal grandmother, Mrs. Jennie Keeney of Dallas.

Survivors are his father, J. A.

Farmers Union Locals Organized in Midstate

LIBERTY — John Dasch and James Smart are spending the week in Redmond and Bend in organization work for the Farmers Union. They expected to organize two locals but found a demand for six locals.

Keeney, Seattle; a sister, Dorothy Mae Keeney, and his grandmother of Dallas.

Funeral services will be held at 11 a.m. Monday from Henkle-Bollman funeral home in Dallas with burial in the IOOF cemetery.

GEVURTZ SALE OF FLOOR SAMPLES AND SLIGHTLY DAMAGED PIECES—SOME SOILED

<p>4-pce. BEDROOM SUITE—Dresser, Bed, Chest, Nite Stand; reg. \$87.50 \$79.95</p> <p>5-pce. TWIN BED BEDROOM SUITE — Vanity, 2 Beds, 3/3 Chest, Bench reg. \$89.95 \$79.75</p> <p>4-pce. BEDROOM SUITE—Vanity, Bed, Chest, Bench. reg. \$76.75 \$69.95</p> <p>HOLLYWOOD BEDS, complete with mattress and Box Spring \$56.85</p> <p>ODD CHEST — Walnut finish or maple finish; reg. \$29.50 \$23.85</p> <p>ODD VANITY BENCHES reg. \$7.25 \$4.95</p> <p>ODD NITE STAND—Walnut finish \$5.95</p> <p>2 Only! BUNK BEDS—Maple; reg. \$39.50 \$34.85</p> <p>1 Only! 4-piece Maple BEDROOM SUITE—Vanity, Bed, Chest and Bench; reg. \$119.75 \$99.50</p> <p>1 Only! Mahogany BEDROOM SUITE — Vanity, Bed, Chest, Bench and Nite Stand; reg. \$189.00 \$169.75</p> <p>1 Only! Walnut 5-pce. BEDROOM SUITE — Vanity, Bed, Chest, Bench and Nite Stand; reg. \$189.00 \$172.85</p> <p>1 Only! HAIR MATTRESS \$24.75</p> <p>2 Only! Layer Felt MATTRESSES—4-row stitched satin borders; reg. \$34.50 \$24.75</p> <p>3 Only! Sealy Economy MATTRESS \$15.95</p> <p>1 Only! Simmons White Haven BOX SPRING; reg. \$29.95 \$14.75</p> <p>1 Only! Simmons White Knight BOX SPRING; reg. \$39.50 \$19.75</p> <p>2 Only! 5-pce. DINETTE SET — 4 chairs, Drop-leaf Extension Table \$19.95</p>	<p>1 slightly used 5-pce. DINETTE SET \$19.95</p> <p>1 Only! Wool fiber RUG, 6x7-6 \$6.95</p> <p>1 Only! Wilton RUG 12x16-6; reg. \$210.00 \$198.00</p> <p>1 Only! Chenille RUG 10½x12; reg. \$59.00 \$39.50</p> <p>2 Only! Wafone RUG 9x12; reg. \$52.50 \$29.75</p> <p>2 Only! FIBER RUGS, 9x12, soiled; reg. \$52.00 \$12.85</p> <p>2 Only! 4-drawer LETTER FILE — Dark green finish; reg. \$37.50 \$24.75</p> <p>1 Only! SWING ROCKER; reg. \$39.75 \$29.75</p> <p>1 Only! Biltwell SWING ROCKER, soiled \$34.85</p> <p>1 Only! Tapestry SWING ROCKER, slightly soiled; reg. \$68.00 \$57.75</p> <p>1 Only! Mohair SWING ROCKER, shopworn; reg. \$79.00 \$59.00</p> <p>3 OCCASIONAL CHAIRS, slightly soiled \$8.75</p> <p>2 Only! 2-pce. DAVENO SUITE — Spring const.; reg. \$174.75 \$129.75</p> <p>1 Only! 2-pce. DAVENO SUITE — Spring const.; reg. \$199.00 \$179.00</p> <p>1 Only! Biltwell DAVENPORT and CHAIR; reg. \$169.00 \$134.75</p> <p>1 Only! DAVENO, reg. \$89.00 \$39.50</p> <p>1 Only! 2-pce. LIVING ROOM SUITE, spring filled; reg. \$229 \$198.00</p> <p>1 ONLY! LOUNGE CHAIR & OTTOMAN; reg. \$59.00 \$37.75</p> <p>2 Only! LOUNGE CHAIR & OTTOMAN; reg. \$89.00 \$59.85</p> <p>4 Only! Plate MIRRORS with frame \$6.95</p> <p>5 Only! Genuine ETCHINGS; reg. \$15.00 \$6.95</p> <p>2 Only! 6-pc. DINING SET buffet, table 4 chairs \$89.75</p> <p>4 Only! SERVING WAGONS, reg. \$32.75 \$24.75</p>
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WOOD CRANES	\$1.19
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