

Forest Official Inspects Areas For Recreation

John Herbert, representing the national office of Lands of the U. S. Forest Service, visited some of the winter recreation areas included in the Willamette National Forest here Monday and Tuesday.

His visit was part of his tour of all such areas in the United States, which will result in recommendations to the headquarters office in Washington, D. C. Herbert's inspection of winter sports areas in being made from the viewpoint of adequate facilities for the number of people using the areas, and provisions made for public safety (especially safety devices on tow and lifts).

Roy Elliott, assistant supervisor for the Willamette Forest, and William N. Park, of the U. S. Forest Office in Portland, accompanied Herbert on the tour.

The lands office official indicated after his inspection that the Willamette Pass winter sports area is serving a useful purpose and is ideally located from the standpoint of service to people in this section of the state.

He was also interested in the winter homes built in the forest areas and inquired into the type of homes, the architectural designs used and the general policy in this regard to the Willamette Forest.

Baker Ferguson, president of the Pacific Northwest Ski Assn., joined the party for the balance of the trip. The ski officials will be in Eugene the latter part of this week for the Willamette Pass ski meets.

Building Department Issues Five Permits

Four garage construction permits and one residence permit were issued Wednesday by the building department.

A permit was issued to A. L. Smith, 505 23rd Ave. E., to build a garage valued at \$500. A. V. Smith, 655 32nd Ave. E., also was granted a permit for building a garage with the same valuation.

Frank Sealy, 1452 11th Ave. W., was granted a permit to build a garage valued at \$500.

Ray A. Bunce, 2444 University St., obtained a permit to build a garage with valuation of \$300.

A one-story residence permit was issued to J. W. Kennedy 1510 Lincoln St. to build a \$4000 house.

One permit for repairs and alterations was issued Tuesday. James G. Coughlin, 1801 Willamette St., was issued the permit to begin work to cost an estimated \$200.

Red Papers Discuss Ike

By Eddie Gilmore
MOSCOW — (AP) — Gen. Dwight D. Eisenhower's appointment as chairman of the joint chiefs of staff is receiving considerable attention from the Soviet press.

Most newspapers published a dispatch credited to a Washington correspondent of the London Observer, saying the appointment was connected with formation of an American general staff to deal with planning military aid to Europe.

It also is being asserted that Eisenhower will devote his attention to the Mediterranean area. A story from Athens was carried under the headline: "Coming Arrival of Eisenhower in Greece."

Soviet newspaper commentators are holding back very little in discussions of the United States and Britain at present. The trade union newspaper Trud said Thursday "Anglo-American strategists now are engaged in drafting plans connected with the preparation of aggression against the U.S.S.R. and countries of the new democracy."

This is one of the strongest statements printed by a Soviet newspaper in some time, but all the papers have been carrying statements along the same line these days.

Interest in Scandinavian developments also remains high.

Wyoming, then a territory, gave women the vote in 1899, followed by Utah the next year.

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Tax Data Right Form Essential For Easy Tax Filing

This is one of a series of articles on the income tax problems ordinary citizens are likely to encounter. The author, a member of the Register-Guard staff, prepared the series after wide reading of tax and legal sources, and after frequent consultation with local representatives of the Bureau of Internal Revenue, and local tax experts. Additional articles will appear in the Register-Guard from time to time.

By Marjorie Goodwin

Actual preparation of income tax returns depends on the taxpayer's use of the information he can obtain which will help him. He must know:

1. His total income.
2. His taxable income after deductions (this is called adjusted gross income).
3. The right tax form to use.

Rather complete and simple directions are provided in the little booklet which is sent out with income tax blanks to persons who paid taxes the year before. If perplexing problems come up, the local office of the Internal Revenue collector (in the Postoffice for the Eugene area) will help the taxpayer, or he may consult a reputable and established tax consultant.

EVERYBODY IN THIS AREA PAYING TAXES SHOULD SEND RETURNS TO—The Collector of Internal Revenue, Portland 9, Ore. Returns should not be sent to Washington, D. C.

If more money is owed than was already withheld, pay in full by check or money order when you send in the return—payable to the Collector of Internal Revenue. Cash payments are not advised because of possible loss or theft.

Return Must Be Signed

A return isn't legal unless it's signed (by both parties if it's a joint return), but no notarization is necessary. Probably most taxpayers who filed before have received tax blanks in the mail. Additional forms are available at the collector's office, at most banks and at the postoffice.

EVERYONE, ADULT OR CHILD, who had an income of \$600 or more in 1948 must file. Most of the tax is withheld from wages every payday or paid on declaration of estimated tax every quarter. But, according to the federal law, the taxpayer must make a return to find out whether or not the government owes him money, or vice-versa.

FILING DATES ARE BETWEEN Jan. 1 and March 15. Now, back to determination of income. Employers furnish workers with information about the total amount of wages earned during the year and the total amount of tax already withheld.

Salaries and wages must be reported. Also, if a taxpayer won an award or prize, got bonuses or tips, pays alimony or separate maintenance, gets interest on savings bonds, receives income from rents, royalties, interest on investments or tax refunds, sale of real estate or even gambling winnings—they must be totaled into his gross income.

Some Income Is Free

Some types of income don't have to be reported by the beneficiary—life insurance, gifts, bequests, inheritances, sickness and injury benefits, annuities and pensions of most types, retirement pay from a retirement fund or plan toward which the taxpayer has contributed or made payments, war veteran pensions and other armed forces benefits. Retirement pay does (commissioned officers are entitled to \$1500 exemption on military pay from 1943 to 1948 inclusive if they were on active duty). Mustering-out pay, terminal leave pay of non-commissioned personnel and enlisted men, family allowances of military personnel, all of these don't have to be reported.

Now, what can you deduct from the gross income, after it is finally totaled? The taxpayer can usually figure simple deductions—and if he is using the more complicated income tax form (1040) and decides that his own deductions are more than the standard government formula provides (usually 10 per cent) he can deduct item by item.

Most people prefer to take what the government calls a 10 per cent deduction standard—using computation tables provided on the income tax forms.

DEPENDENTS, EXEMPTIONS—Every person who is closely related, dependent for more than one-half of his income on the taxpayer and whose income was less than \$500, may be classified as a dependent and consequently an exemption. Dependents count \$600 each against the total income. Each taxpayer gets one exemption—himself. Blind or over 65 years credit does NOT apply in regard to dependent credit.

Exemptions Get Complicated

The taxpayer gets an exemption for his husband or wife if the two are filing a joint return. If they are filing a separate return, they may claim exemptions only if a spouse had no income.

One exemption is allowed for each dependent, and each dependent must meet all four of the following tests:

1. He or she received over one-half of his or her support from taxpayer in 1948.
2. He or she must be "closely related."
3. If married, the exemption is not claimed on the return of husband or wife.
4. He or she must have less than \$500 income.

Also a dependent has to be a resident of the United States, Canada or Mexico, or a citizen of the United States if he lives outside of its borders.

"Closely related" means children, legally adopted children, grandchildren, brothers and sisters, immediate "in-laws," blood-related uncles, aunts, nieces and nephews, one's parents. A dependent may be claimed if supported by either husband or wife.

Adjusted gross income is the term used in this article for deductions excluding exemptions when they are itemized by the taxpayer instead of using the standard table.

Here Are Deductions

- Adjusted gross income deductions allowable include:
1. All expenses directly incurred in a trade or business. This puts the merchant, farmer, professional man, or other businessman, on a par for income tax purposes with the wage earner before considering personal expenses.
 2. Deductions which represent expenses attributable to property held for the production of rents or royalties.
 3. Expenses of travel, meals, and lodging incurred by an employee while away from home in the service of his employer.
 4. Reimbursed expenses in connection with his employment.
 5. Deductions for depreciation and depletion allowable to a life tenant, or to an income beneficiary of property held in trust.
 6. Allowable losses from a sale or exchange of property. (The next article in this series will deal with the three types of income tax forms.)

Anna James T. Kirk

Anna James Templeton Kirk, 72, native and life-long resident of Halsey, died at her home Feb. 16. She was born there Nov. 7, 1876, and married William Kirk Oct. 16, 1901, at Halsey. She was a member of the Methodist Church. Surviving are her widower; children, Grace Brownlee, Jack-

sonville, Ore., Willis F., of Shedd, Henry H., Francis, Raymond and Jim, all of Halsey; five grandsons; one sister; and several nieces and nephews.

Services will be Sunday at 2 p.m. at Halsey Methodist Church, with Fisher Mortuary of Albany in charge. The Rev. O. L. Covault will officiate.

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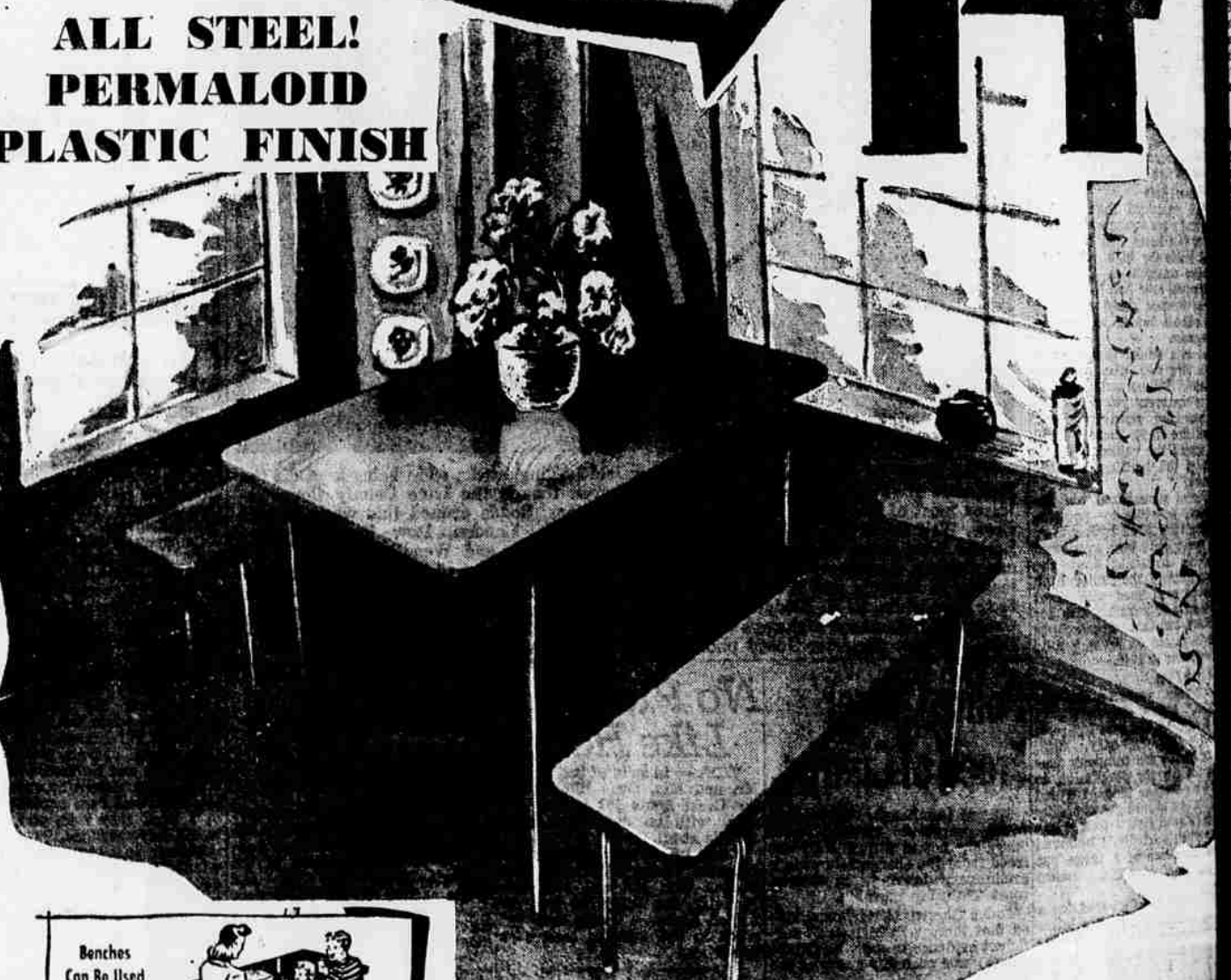
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