

INTERNAL REVENUE HEARS MANY STORIES

Attempt to List Dead Mother-in-Law As Tax Deduction Thwarted by Agent

By FRED ZIMMERMAN
Capital Journal Writer

You can't claim as a tax exemption a mother-in-law who has been dead three years. But that doesn't mean that it hasn't been tried.

This is just one of the unusual and quite often amusing incidents that occur almost daily in the local United States Revenue offices located on the second floor of the post office building. All tend to keep the half dozen employees from brooding too much over the many and varied problems that are presented during the course of a tax-paying year.

That mother-in-law incident really happened, too.

Dependency Questioned

The would-be taxpayer, after propounding several questions concerning dependents who might be

worth a few hundred dollars in the right column of the income report, asked if his wife's mother could be declared a dependent.

"Yes, if you pay more than half of her support," was the heartening reply. "How old is she?"

"Oh, she's been dead three years."

It developed the fellow thought he could take into account some of the money he expended on the lady during the few years she resided with them.

Another angle that kept the agents in the office chuckling for several days was the man who presented a report that did not contain much gross income. He had no withholding and it developed he owed Uncle Sam nothing at all.

Doctor Bill Refund Sought

Somewhere in the fine print he had read something about taking into account medical and hospital expenses. It turned out that he

had expended \$100 in connection with an illness. He insisted that the government owed him that much and felt right bad about it when he was convinced that the regulations did not cover such refunds.

"Then there is the person who 'shops around.'"

One good example of this type of scheming took place recently. This man came in with his form made out. He conferred with an agent who figured the tax—a figure that disturbed the taxpayer to some extent. It was more than he thought he owed.

So he took his tax form and departed. He returned the following day with a new set of figures and approached a different agent. Miraculously enough it was determined that he owed nothing.

Subsequently the two agents compared notes. They had no way of knowing which set of figures was correct. So there was nothing they could do about it. Nevertheless, it is more than probable that a collection agent will wait on the man in due course when he will be asked to explain the situation.

There is considerable confusion concerning the items that constitute legitimate deductions. Some persons believe that social security payments may be taken into account, although the instructions are very plain in this connection. Excise taxes prove troublesome, too. It takes a lot of explaining at times to convince the taxpayer that taxes paid on luxury items as fur coats, jewelry and cosmetics are not deductible.

Deductions For Pets Sought

Then there are those persons (usually women) who claim household pets, such as cats as exemptions.

One individual couldn't see why her pet cat couldn't properly be claimed as an exemption. "He costs as much to keep as one of the children," she protested.

Broken homes quite frequently get into more difficulties when tax paying time comes than were encountered trying to settle their marital troubles. Each side claims

the offspring as an exemption. Naturally the federal agent who is trying to reach an equitable settlement in such cases asks for the figures.

In one such instance the amount of money spent on such dependents totaled more than the combined incomes of the former husband and wife. When this was pointed out, faces grew red.

Try to Help

All in all, the federal agents who make a real effort to lead the befuddled citizens through the intricacies of an income tax form, say the vast majority of their clients are cooperative and understand the business of making a return to a greater extent than was the case of a few years ago. The first three months of the calendar year are divided into three categories insofar as taxpayers are concerned. In January come those folks who feel sure they have a refund due and they are prompt in making application. February is known as farmers' month when the agriculturists have their innings.

Then in March, persons who know they have a tax appear, determined to make the best of a situation that is not to their liking. Usually they are no happier when they depart than when they have arrived.

Starting Date Revealed for Water Line

Contractors will start building the new water supply line from Slattery Island to Salem some time in June, according to John Geren, manager of the Salem Water Department. Manufacture of the pipe is to begin about June 1, Geren has been informed.

Completion of the first section of the project, from Slattery Island to John R. Franzen Reservoir at Turner, will be about July 1, 1958, and the remainder will be completed the following year.

UN Chapter Sets Election, Talk for Meet

Election of new officers and a talk by Mrs. Jennie Moorhead will feature the meeting of the Salem chapter of the Oregon United Nations Assn., which is to be held at the YMCA at 8 p.m. Friday.

Mrs. Moorhead, a former Salem resident, is a member of the U.S. Commission of UNESCO and will show pictures which she took on a world tour.

She is presently on the faculty at the University of Oregon and is a past president of the Oregon Parent-Teacher Congress.

The public is invited to attend the session. There will be a social hour following Mrs. Moorhead's talk.

Library Unit Sponsors UW Scholarship

The Marjorie M. Hill scholarship to assist a candidate for the degree of Master of Librarianship at the University of Washington School of Librarianship will again be awarded this spring by the Oregon Library Assn.

Application forms may be obtained from the chairman of the committee on scholarship and recruitment, Dr. Jean P. Black, Librarian, Portland State College, and are to be sent to Miss Eleanor Stephens, State Librarian, Salem, not later than April 15.

The amount of the award this year is \$200. The successful applicant must have completed four years of college and be accepted by the School of Librarianship as a candidate for the Master's degree.

The recipient has to indicate his intention both to complete the work undertaken and to accept a library position in Oregon for one year after receiving his degree.

The horseshoe crab is the only known creature that chews with its legs, says the National Geographic Society. Its legs grind the food into a pulp before it is swallowed.

To Travel



Mrs. Mabel Sumpter, above, will attend a school meeting in Cincinnati, Ohio, next week.

Mrs. Sumpter Set for Trip To Cincinnati

Mrs. Mabel Sumpter, principal of Hoover School, will be attending the National Elementary School Principals Convention in Cincinnati, Ohio, next week, thanks to the school's Parent-Teacher Assn.

Officials of the Hoover PTA believe that it is the first such group in the state to provide funds to send a school principal to such a meeting.

Money to enable Mrs. Sumpter to make the trip was raised through a carnival held at the school last fall.

Also present will be Miss Matilda Gilles, Richmond School principal, who is national president of the Elementary School Division of the National Education Assn., and Mrs. Alice Yoshikai, also of Richmond School.

A century ago 400 vessels with 13,000 men sailed from Newfoundland to hunt seals. This season only three Newfoundland seal vessels sailed.

Advance Seen Chief Problem Of Automation

The principal issue at stake in the case of automation is not whether it is good or bad, but will it advance fast enough to keep pace with the industrial and economic development of the country.

This was the expressed belief of Graham Covington, electronic data processing representative, Portland, of a manufacturer of calculating machines while addressing the Salem Rotary club Wednesday noon at the Marion.

More Jobs Furnished

While automation will reduce the number of "pick and shovel" workers in the offices of many of the large industrial concerns, nevertheless the machine will provide more jobs for the skilled, said Covington. There will be a general upgrading all along the personnel line, the speaker asserted.

Covington produced statistics showing that there has been a 70 per cent increase in the number of telephone operators during recent years in spite of many exchanges being converted to dial systems.

Few Metal Jobs Change

It is estimated that but 16 per cent of all metal working operations can be converted to automation, Covington said.

The speaker was introduced by Del Milne.

Ellis Von Eschen introduced Willard Marshall, proprietor of beverage firm as the newest Rotarian.

Bids Sought for River Bank Work

Bids were asked Thursday by the Portland District, Corps of Engineers for spraying woody growth on bank protection works at various locations along the Willamette, McKenzie, Santiam, Calapooya, Clackamas and Molalla Rivers.

Bids will be opened April 4 at 2 p.m. at the office of the Portland district engineer. All of the work must be completed in 40 calendar days.

New Option Given In Army Reserves

Young men in the 17 to 18½ year old age bracket may participate in ready reserve training for only three years after completing six months active duty training with Army.

Previously the requirement was a total of five years of active duty. There are 2,150,000 members of the 4-H Club in the United States.

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Five Salem Residents Attend OSC Appraisal Short Course

OREGON STATE COLLEGE (Special) — Julia H. Cate, Harold Primus, Gerald R. Rubin, Ray Rabenaw and R. V. Cooley, all of Salem, are enrolled at Oregon State College this week for a special five-day appraisal short course.

The course, started a year ago

under the joint sponsorship of the college and the state tax commission, is designed to improve property appraisals throughout the state and to help bring greater uniformity in valuation of real property.

Both introductory and second-year courses are being offered this year. The introductory course covers the basic principles of appraisal and the second-year course covers special appraisal problems, including three field trips for practice appraisals of farm, urban residential, urban commercial properties.

Miss Cate and Primus are taking the first-year training and Rubin, Rabenaw and Cooley are taking the second-year course.

The average housewife will, in her lifetime, wash enough cooking and eating utensils to make about 70 stacks as high as the Empire State Building (102 stories high) in New York.

6 Willamette Students Plan For Workshop

Six Willamette University students, representing the campus YWCA and YMCA organizations, will attend the Y-sponsored Pacific Northwest Workshop on world affairs Friday at the Menucha conference grounds near Multnomah Falls.

Principal resource leaders and speakers at the workshop are Dr. Theodore Shay, assistant professor of political science at Willamette; Dr. Frank Munk, professor of political science at Reed College; and William Hanson, projects secretary of the American Friends Service Committee in Seattle.

Willamette students attending the conference are Bob Taylor and Mary Swanson, Portland; Dick White, Salem; Linda Berry, Burlington, Cal.; Sherry Rutledge, Boise, Idaho; and Mary Lou Krause, Seattle, Wash.

2 From Salem Initiated to WU Forensics Unit

Two Salem students at Willamette University were recently initiated into Tau Kappa Alpha, national forensics honorary fraternity.

They are Kay Ruberg, sophomore, daughter of C. E. Ruberg, and Pat Farley, son of Mrs. Anna V. Laurent. Both are members of the debate squad. A third debater, Lewis Bright of Medford, was initiated with the Salem students.

Membership in Tau Kappa Alpha is based on scholarship and receiving honors in various forensic events for two years.

Geren Talks at Water Works Short School

John Geren, manager of the Salem Water Department, was a speaker on "Meter Selection" Wednesday at a water works operators short school at Oregon State College.

The annual course is sponsored by the State Board of Health. Geren is a member of the advisory committee to the board.

Three other men from the local water department attended the three-day course. They were James R. Gardner, superintendent; J. X. Wilson, engineer; and Howard Rice, serviceman.

Science Fair Competition Attracts 1,000

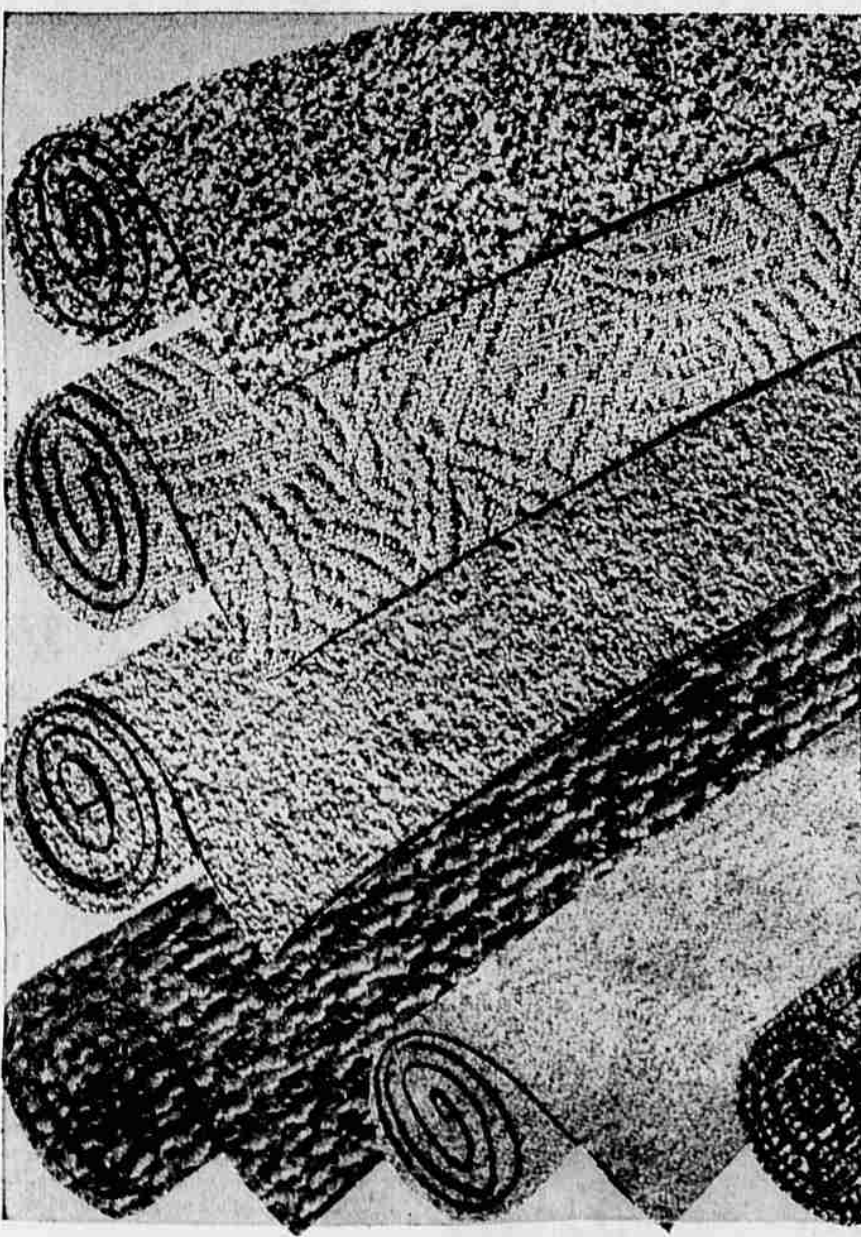
Competition in the annual Salem School Science Fair, scheduled for March 25-26 at North Salem High, has attracted some 1,000 pupils in 21 schools.

The field will be narrowed to about 400 entrants, based on perfection and acceptability as science exhibits. Displays are currently in place in the various buildings where the judging will take place.

The exhibits, which pass the elimination tests, will go on display at North Salem High March 25. Approximately 30 or more of those deemed to be outstanding will be sent to Corvallis for display in the Northwest Science Exposition, April 13-20.

The North Salem High display will be opened for public inspection from 6 to 9 p.m. Wednesday of next week. Classes will view the exhibition from 8 a.m. to noon and from 1:40 to 5 p.m. Thursday and from 2 to 5 p.m. Wednesday.

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12'	dark green carved Wilton	\$12.95	\$ 8.45	15'	gray loop Wilton scroll	\$ 8.99	\$ 5.99
12'	beige carved deep plush rayon-nylon	\$10.95	\$ 6.88	12'	nutria loop Wilton scroll	\$ 8.99	\$ 5.99
12'	Scandia tweed hi-lo loop rayon	\$10.95	\$ 5.95	12'	hedge tweed plush rayon	\$10.95	\$ 5.99
12'	deluxe plush wool, green	\$21.95	\$11.95	12'	delx. Wilton tweed wool, beige leaf	\$17.95	\$10.95
15'	beige plush, all nylon	\$10.50	\$ 5.95	9'	wool delx. green figured Axminster	\$12.95	\$ 8.50
12'	green plush, all nylon	\$10.50	\$ 5.95	9'	wool delx. gray figured Axminster	\$12.95	\$ 8.50
12'	deluxe plush pile carved green rayon	\$10.95	\$ 6.88	9'	forest green tweed Wilton	\$16.95	\$ 9.95
12'	adobe beige cotton loop	\$ 4.99	\$ 3.25	12'	green hi-lo loop tex-blend bark	\$10.95	\$ 5.95
12'	parchment deluxe plush wool	\$21.95	\$11.95	12'	sable deluxe brocade Wilton	\$17.95	\$11.95
15'	ocean green Wilton, carved	\$14.95	\$10.95	15'	hunter green brocade Wilton	\$17.95	\$11.95
12'	rose carved Wilton plush	\$14.95	\$10.95	15'	gray plush carved wool Wilton	\$ 8.95	\$ 5.95
12'	willow green loop pile, cotton	\$ 5.95	\$ 3.49	12'	green embossed plush Wilton	\$15.95	\$11.95
12'	sandalwood loop pile, cotton	\$ 5.95	\$ 3.49	15'	green abstract loop Wilton	\$12.95	\$ 7.95
9'	green wool frieze	\$11.50	\$ 8.99	12'	beige loop scroll Wilton	\$ 9.95	\$ 6.95
				12'	gray bark textured nylon-wool	\$10.95	\$ 6.95

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