

### Independence Hall Brick Program Mar 17

On March 17, at 10:30 a. m., school children and all others interested may have the opportunity to hear the program in connection with the Liberty Brick Presentation. At this time, which incidentally is St. Patrick's Day, Mrs. F. W. Blum, State Schools at War leader, will present to the school children of Oregon by and through our State Superintendent, Rex Putnam, an original brick which was recently removed from Independence Hall.

This presentation will be made before an audience of approximately 6,000 school children at McArthur Court, on the campus of the University of Oregon, in Eugene. Participating in the program at that time will be the following high schools: Springfield, Eugene, University High, and St. Mary's. It is the plan to have the program broadcast and with the possibility of a transcription for release on the evening of March 17.

After the brick has been presented, it will start on a tour of the schools of the state. The liberty brick is one of 52 which were preserved for school purposes when some of the original bricks in Independence Hall were removed during a repair job recently. One will go to each state, the District of Columbia and to each of the territories. After the brick has made its tour of the Oregon schools, it will be placed in the State Department of Education.

An effort is being made on the part of the state and county authorities to see how many stamp books can be finished and how many bonds can be bought by school children between March 1 and March 17, inclusive. These will be reported by Mrs. Blum on the 18th. Several schools will attempt to have programs on that day.

The time for securing Battleship Oregon souvenirs in Coos county has been extended until May 12. So many children in the county are now working with the thought of securing one of these souvenirs.

A Minute Man flag can be displayed at each school which has 90 per cent

or more of its students regularly purchasing stamps or bonds and which is engaged in other Schools at War activities. Several schools in Coos county are eligible for such flags.

#### School Fire Hazards

All schools in Coos county which are situated with fire hazards surrounding them are earnestly urged to begin at once to burn trash.

When school began last fall it was during the time that the War Department had forbidden any fires to be started and therefore grave danger surrounded several schools in Coos county. Some of this old rubbish is still around the school houses and before the dry season begins it should be eliminated. In order to build a fire, it is necessary first to secure a permit through the Coos County Fire Patrol in Marshfield, and second, the burning cannot be carried on after nightfall.

#### No School Vacations

Indications are that there will be very few spring vacations in Coos county, at least this is the information which has at this date reached county school superintendent, Martha E. Mulkey. Several school districts had planned to have spring vacations, but have eliminated these because of the desire to have school close at an early date.

#### School Board Elects

March 15 is the deadline for school boards to give notice in writing to teachers as to election or dismissal for the following year. If boards fail to give a teacher notification of dismissal prior to that time, he will be deemed to have been elected at a salary of not less than he is now receiving. However, in order to make this effective, the teacher must notify the board on or before April 1 of his acceptance or rejection. From the information coming into the office of the county school superintendent, it is evident that there is a general trend to raise salaries of teachers in Coos county and elsewhere in the state. This has seemed to be necessary because of the tremendous shortage of teachers.

Keys made for all locks. Stevens Cash Hardware, Coquille, Ore. if



State House, Salem, March 11—By the time you are reading this column here's hoping that the regular session of the 42nd legislative assembly has adjourned sine die—but we have our doubts. As we told you last week, the all-important state tax question would probably keep the lawmakers at their desks longer than the planned date of adjournment, which was scheduled for last Saturday, March 6. Try, as they did, to accomplish the impossible, the legislators are still at it. The senate has a tax idea of its own. The conference committee appointed by both houses which tried to iron out the differences of opinion existing between house and senate on the several tax bills have failed to agree. After working several days on the subject, Rep. John Hall of Portland just couldn't agree with the balance of the committee, and he brought in a minority report. However, whichever way it goes, the people will receive a much larger reduction in state income taxes than the original house bill called for—namely, 16 per cent. The senate plan recommended by Dean Walker and incorporated in the majority report would give an average reduction of about 40 per cent, starting NEXT YEAR. The minority report by John Hall would give a 30 per cent reduction THIS YEAR in both income and excise taxes and a like amount next year. The lawmakers think they will have this matter out of the way by Thursday, March 11, and then will be in position to adjourn, but our guess is that they will go until Saturday, March 13. Many other important bills are before both houses, which will take time. However, if both houses hold night sessions they may be able to wind up all remaining business and quit March 11—and we hope they do.

The prize battle of the session so far centered around the Burke fortified wine bill, which passed the house by the narrow margin of two votes and just did survive the second spasm when the house three days later voted to reconsider the vote by which the bill passed. On a tie vote, 30 to 30, the house refused to reconsider its action and the bill went to the governor, who signed the measure last Saturday. However, the bill does not go into effect until January, 1944. In the meantime Rep. Earl Hill introduced House Bill 398, which the house passed. The Hill bill would practically do the same thing to fortified wines as the Burke bill, the big difference being the Hill measure would go into effect immediately, if it passes the senate and is signed by the governor. However, Senator Burke can't see it that way and seems to be doing his level best to kill the bill, which is now before the senate. Those who are temperance-minded around here just can't figure out why the senate is so dead set against the Hill measure. They would like to see the sale of fortified wines further regulated right NOW. They're not too keen about waiting until 1944.

When the lawmakers reconvened last Monday, which in all probability will be the last week of the session, they were greeted with very heavy calendars in both houses. Many bills had been reported out by the committees, who labored hard and long over the week-end. From now on few, if any, measures will be reported out, most all of the remaining bills will die a natural death, except the appropriation measures. There is enough important legislation before both houses to keep the lawmakers more than busy until adjournment without considering anything else. Next week we will give you the total number of house and senate bills introduced during the session, the number that failed, passed, etc.

The lawmakers are showing the strain of the long grind. Tempers are flaring up quite often and the boys think nothing of indulging in personalities. Last week, after the house had recessed during an evening session, a few of the lawmakers took time out to tell each other just what they thought of their colleagues, in no uncertain terms. Many folks think that serving as a legislator is a snap. People read that the house or senate convened at 10 a. m. and adjourned at 2:30 until the next day. The folks back home get the idea that the lawmakers enjoy banker's hours, but such is not the case. Long before the daily session convenes, and many hours af-

### Federal Income Tax Information

#### INCOME OF FARMERS

Farmers, which include livestock raisers, fruit and truck growers, poultry raisers, and operators of plantations and ranches, are liable for Federal income tax returns provided their income is sufficient to require the filing of returns. Primarily, due to the reduction in the credit for personal exemption, many farmers will be liable for returns and to the tax for the first time for the year 1942.

Farmers may maintain their records and file their returns of income on either the cash receipts and disbursements basis or on the accrual basis of accounting. A consistent method must, however, be employed. If a cash basis is used, Form 1040F, "Schedule on Farm Income and Expenses," is required to be filled out and filed in conjunction with Form 1040. Use of Form 1040F is optional in the case of farmers who report income on the accrual basis. A farmer who reports income on the cash receipts and disbursements basis (in which no inventories to determine profits are used) must include in gross income for the taxable year (1) the amount of cash or the value of merchandise or other property received during the taxable year from the sale of livestock or produce which were raised, regardless of when raised; (2) the profits from the sale of any livestock or other items which were purchased; and (3) gross income from all other sources.

Under the accrual basis in which inventories are used to determine the profits, farmers' gross profits are ascertained by adding to the inventory value of livestock and produce on hand at the end of the year the amount received from the sale of livestock and produce, and miscellaneous receipts of income during the year, and deducting from this sum the inventory value of livestock and produce on hand at the beginning of the year and the cost of livestock and produce purchased during the year. All livestock, whether purchased or raised, must be included in inventory at their proper valuation. Livestock acquired for draft, breeding, or dairy purposes and not for sale, may be included in the inventory instead of being treated as capital assets subject to depreciation, provided such practice is consistently followed.

If farm produce is exchanged for merchandise, groceries, or the like, the market value of the articles received in exchange is to be included in gross income. The value of farm products which are produced by a farmer and consumed by his family does not constitute taxable income. Rents received in crop shares are to be returned as income as of the year in which the crop shares are reduced to money or the equivalent of money. Proceeds of insurance, such as hail and fire insurance on growing crops, are required to be included in gross income.

Amounts received as loans from the Commodity Credit Corporation may, at the option of the taxpayer, be considered as income and included in gross income for the taxable year in which received. The election once made is binding for all subsequent years unless the Commissioner approves a change to a different method of accounting. Amounts received under the Soil Conservation and Domestic Allotment Act, as amended, the Price Adjustment Act of 1938, section 303 of the Agricultural Adjustment Act, as amended, and the Sugar Act of 1937 constitute taxable income to the recipients for Federal income tax purposes.

ter it adjourns for the day, legislators are attending the all-important committee meetings, which take hours of time, and that is the very place where all legislation is either made or killed.

Scores of people interested in various measures, both for and against, appear before the committees and talk on, and on, into the night, necessitating many night meetings. Often it's midnight before the lawmaker can call it a day. Many, if not all, of the legislators receive hundreds of letters, telegrams and phone calls from constituents during a session. These are answered, and it takes hours of time. All in all, the lawmaker earns his salary and he soon learns that serving in the legislature is no bed of roses.

#### PIMPLES DISAPPEARED OVER NIGHT

Yes, it is true, there is a safe harmless medicated liquid called Kleerex that dries up pimples over night! Those who followed simple directions and applied Kleerex upon retiring were amazingly surprised when they found their pimples has disappeared. These users enthusiastically praise Kleerex and claim they are no longer embarrassed and are now happy with their clear complexions. Don't take our word for it, use Kleerex tonight. If one application does not satisfy, you get your money back. There is no risk so do not hesitate. For sale by Barrow Drug Co. 819

### Under Two Flags

Events moved quickly at the isolated post of Astoria 130 years ago. Wilson Price Hunt was in charge of the Astor company's affairs on the Columbia and, in his absence, Duncan McDougall was in command. Tiring of single blessedness, McDougall took as wife the comely daughter of Chief Concomly, the one-eyed chief of the Chinooks, and the old warrior was mighty proud of his white son-in-law. To add to Astor's worries, the War of 1812-14 brought more grief. He outfitted the Enterprise to sail with supplies for Astoria, and persuaded the Government to send the U. S. frigate Adams as an escort. As the ships were about to sail, the Adams was assigned to other duties, and the Enterprise remained in port.

One day, John George McTavish of the Northwest Fur Co., paddled down the Columbia bearing news that the United States and England were at war. Hunt was absent on a trading venture at this time, so McDougall was in charge. The latter's loyalty to Great Britain was stronger than his attachment to Astor, so he sold the Americans down the river, disposing of the fort, lock, stock and barrel to the Northwest Company for one-third of its value.

On November 30, 1813, the British warship Raccoon, Capt. Black, appeared in the harbor. The young Americans were for nailing the Stars and Stripes to the flag-pole, and old Concomly was for fighting it out with the British. On McDougall's refusal to fight, the old chief lamented the fact that his daughter had married a "squaw." Captain Black hauled down the American flag and hoisted the British colors for its brief reign over the Columbia. In August, 1818, the American sloop-of-war Ontario, Captain James Biddle, arrived on the Columbia and claimed possession in the name of the United States. On October 1, the British ship Blossom, Capt. Hickey, appeared. On board were John B. Prevost, representing the United States and James Keith of the Northwest Co. With proper ceremonies the British flag was lowered and Old Glory again fluttered to its rightful place in the breezes of the Old Oregon Country.

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