

Trust the governed when making COVID-19 rules

Oregonians made it through Gov. Kate Brown's statewide two-week "freeze," but there has been much more public resistance to this latest effort to slow the spread of COVID-19 than to her original stay-at-home order in March.

The new rules restricted or closed many businesses, curtailed activities and put a six-person limit on gatherings. Brown ordered the Oregon State Police to work with local police to limit social gatherings and use their discretion to cite, fine or arrest violators.

"I'm not asking you, I'm telling you," Brown said.

That has led some to resist outright and to refuse to take even minimal precautions. That's wrongheaded.

The danger from COVID-19 is real. Wearing masks, maintaining social distancing and taking steps to keep surfaces clean are not a threat to individual liberty.

Still, legitimate concerns have been raised to this one-size-fits-all, top-down approach.

• Fifty-one elected officials from 11 rural Eastern Oregon counties wrote to Brown asking she allow restaurants and bars to stay open, to fully reopen schools, to reopen state agencies to the public and to allow religious leaders to use their own judgment in operating their places of worship. They hope to establish a dialogue with Brown.

• The state's restaurant association sued to block the order. The hospitality industry has been devastated by the reaction to the pandemic. The association argues that the order will put thousands of Oregonians out of work and likely lead to many more establishments never reopening. It mostly

wants to force a conversation with the governor.

• Ag operators have been hit by a host of ad hoc regulations dealing with worker safety, housing and agritourism. Farmers have complained that they had no hand in crafting these regulations, that no one from government came to ask even rudimentary questions about how the industry works and potential negative impacts are overlooked.

People don't think they have a voice — not only in Oregon, but throughout the region. They want to work with Brown and other governors to develop pragmatic solutions to protecting workers, businesses and slow the rate of infection without destroying the economy.

The Declaration of Independence says that "governments derive their just authority from the consent of the governed." Many Oregonians — many Americans — are straining to recall when they consented to be ruled by diktat sanctioned by never-ending states of emergency.

King George wielded none of the arbitrary powers in 1776 exercised by governors today, but provoked a revolution for his failure to listen to his subjects. Governors should take note.

Brown and her colleagues are not tyrants, though their actions have at times seemed heavy-handed and unnecessarily draconian. They are people of goodwill, each with a sincere desire to protect lives.

They extol us to trust science and the experts, even though the science has at times been thin and the experts' advice contradictory.

We ask that they, in turn, trust the people and consult those who are to be regulated before issuing their orders.



A ROCKEFELLER CENTER CHRISTMAS TREE

BUSINESS DEVELOPMENT

Home office deductions

Not everyone qualifies for the home office deduction. First and foremost, according to the Internal Revenue Service, employees are not eligible, unfortunately. An article written by CCH Tax Group states that the home office deduction has always been a tough one for employees to claim, "but now it is impossible." They further say that in the past employees could claim the deduction only if the employer required them to work at home. However, I recommend you speak to a CPA to see if any changes might be made as a result of COVID-19 and the mandatory shut down many businesses have experienced.

Here are tips from the IRS:

The home office deduction form 8829 is available to both homeowners and renters.

There are only certain expenses taxpayers can deduct including mortgage interest, insurance, utilities, repairs, maintenance, depreciation and rent.

Taxpayers must meet specific requirements to claim home expenses as a deduction. The deductible amount of these types of expenses may be limited.

The term "home" for the purpose of this deduction:

- Includes a house, apartment, condo, mobile home, boat or similar property.
- Also includes structures on the property. These are places like an unattached garage, studio, barn or greenhouse.
- Does not include any part of the taxpayer's property used exclusively as a hotel, motel, inn or similar business.

There are two basic requirements for the taxpayer's home to qualify as a deduction:

- There must be an exclusive portion of the home used for conducting business on a regular basis. For example, a taxpayer who uses an extra room to run their business can take the deduction only for that room as long as it is used both regularly and exclusively in the business.
- The home must be the taxpayer's principle place of business. A taxpayer can also meet this requirement if administrative or management activi-



Greg Smith

ties are conducted at the home and there is no other location to perform these duties. Someone who conducts business outside of their home but also uses their home to conduct

business may still qualify for a home office deduction.

Expenses that relate to a separate structure not attached to the home will qualify for a home office deduction. It will qualify only if the structure is used exclusively and regularly for the business.

Again, it is very important to check with your tax preparer regarding this and other deductions.

What is the Difference Between Bookkeepers, Accountants and CPAs?

Many times, these terms are used interchangeably by small business owners, but there are distinct and important differences. Sometimes people balk at paying for these professional services, but the investment is well worth avoiding getting sideways with the IRS or Oregon Department of Revenue. Do-it-yourselfers many times make errors especially when it comes to payroll and the timely submission of reports and payments. This is something the IRS and Oregon Department of Revenue take very seriously, and the penalties are severe.

Here is a brief summary of what duties bookkeepers, accountants, and CPAs typically perform and the requirements of each.

Bookkeepers work for a company to keep track of the finances. They are responsible for accounts receivable and payable, inventory, accurate and timely recording of transactions, monthly, quarterly and annual reporting and, in some instances, payroll. They can be independent contractors or employees. With regard to training, some bookkeepers have only a high school diploma, but many companies prefer someone with at least an associate degree. Bookkeeping certifications and licensing are available through national organizations. As an

aside, bookkeepers are in very high demand, and for someone qualified, it is a highly profitable business.

Accountants typically can prepare detailed financial statements, audits of a company's books and prepare reports for tax purposes. It is important to note that only CPAs, tax attorneys and enrolled agents are able to represent a taxpayer to the IRS.

What can a CPA do? To begin with, they have a much higher level of training and expertise. They have passed required examinations, meet all statutory regulations and obtained licensing. A CPA can prepare and sign tax returns for businesses and individuals and represent clients before the IRS for audits and other important matters. The national professional association for CPAs is the American Institute of Certified Public Accountants.

Small business owners are busy. Many lack the expertise or simply don't keep their financial records up to date and are unaware of legitimate and important tax deductions. Depending on the size and type of business, an owner may have a bookkeeper and/or accountant, and then depend on a CPA for more complex matters, tax planning and preparation of tax returns.

While it is always best to accurately track income and expenses throughout the year, the beginning of the fourth quarter will allow you a short window of time to get your books in order and implement the services of one or more of these professionals.

Especially with all the unique circumstances surrounding COVID-19, it is highly recommended that business owners employ the services of a CPA. Make the appointment as soon as possible so plans can be made to put the business in the best possible position before 2020 tax returns are due. If delayed, not only will this compromise the business, but this is when CPA's schedules become full and they may be unable to accept new clients.

The level to which a business owner keeps tabs on the company's finances is a sure recipe for either success or failure.

Make that appointment today.

LETTERS TO THE EDITOR

Christianity versus Trump's behavior

To the Editor:

Diane Strasser of Mt. Vernon asked how I dared to judge her Christianity based on who she voted for. A simple answer is that I don't see how the values and teachings of Christianity align with who Trump is. A more complex answer goes to my personal history. As a child, my mother made me go to church. I would have many times rather been out with my father hunting or fishing. But with all that time in church, teachings of Jesus Christ rubbed off on me. Later in life, after being a drunken, womanizing, two-fisted hell-raiser, I took Christianity to heart.

Fast forward to the Sunday I attended church in Mt. Vernon following the 1992 presidential election that put a Democrat in the White House for the first time in 12 years. The pastor came out and with a loud, groaning moan declared that "the forces of darkness have prevailed in the election!" She went on to state that, despite this, we as Christians would prevail in the long run. Everyone present but me cheered wildly. Doesn't Jesus love Democrats, too? Good grief! I tried to continue to go to church there, but this would never leave my head. I do not believe politics should come from the pulpit. How do Christians pre-

vail by supporting a president who is a pathological liar and claims a Christian identity by holding a Bible in front of a church? Understand that I'm a very rough version of what a Christian should be.

Terry Steele
Ritter

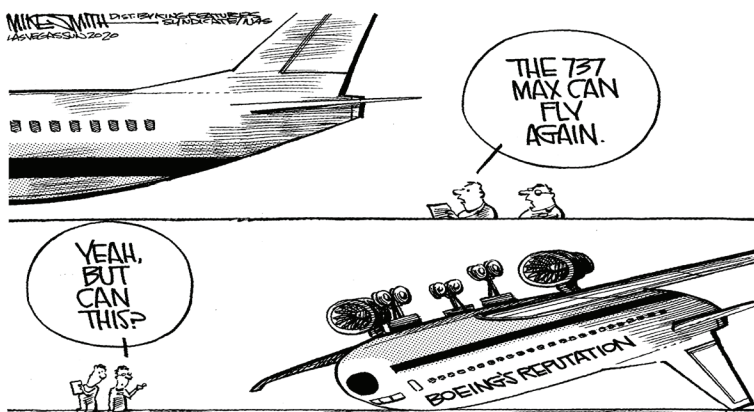
'Critical research' lacking in Brown's plan

To the Editor:

Once again Hillsdale College "Imprimis" touches on a subject so near and dear to our hearts with an article by Jay Bhattacharya, professor of medicine at Stanford University with an M.D. and Ph.D. in economics, on the medical and economics effects of COVID-19. The subjects he addresses are the potential effects of the deadly widespread lockdowns on economy and the misinformation provided on fatalities. Failing to understand the difference between "cases" and "infections" has resulted in fear and confusion. The World Health Organizations takes the lead in manipulating the confusion and its effect on people and economics. (Any organization with "World" attached should set off alarm bells. "World" Order, "World" Bank, "World" Health Organizations, et. al., identifies them as deeply seated in the United Nations with their agendas and

plans for "World" domination). Professor Bhattacharya's extensive research shows that in March, only the small fraction of infected people who got sick and went to the hospital were identified as cases. But the majority of people who are infected by COVID have very mild or no symptoms. These people weren't identified in the early days, which resulted in a misleading fatality rate. An accurate fatality rate would be to test for seroprevalence to see how many people have evidence in the bloodstream of having had COVID or test for antibodies (which fade in time and result in an underestimate of total infections). Data indicates that COVID is much more deadly to older people than children (although I feel strongly that using children is the biggest scare tactic utilized by politicians to justify their dictatorial decisions leading to economic disaster). This year in the U.S. more children have died from the seasonal flu than from COVID. Additionally, the UN estimates that 130 million additional people (including children) will starve this year as a result of the economic damage from the lockdowns. This letter barely touches on the information provided by the editorial, but it addresses what I see as "critical research" lacking in the mentally-challenged dictatorship of the state governor and her minions.

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