

The Oregon Motor Vehicles Division van will be in Heppner again on Jan. 26.

The van, which administers photo driver's licenses and driver's license examinations, has slated dates on February and March along with next month.

The van will be located at the Heppner city hall on Jan. 26, Feb. 23, and March 23, from 9:30 a.m. to 4 p.m.

Late farmer's tax guide worth waiting for

Farmers can thank the Tax Reform Act of 1976 for delaying the arrival of the 1977 edition of the Farmer's Tax Guide, published by the Internal Revenue Service.

"Because there were so many changes in the income tax laws, printing and shipping of the Farmer's Tax

Guide has been delayed," says Harold Kerr, Morrow County Extension agent.

The publication is expected to be available at the Morrow County Extension office by the first of the year.

Among the changes in tax regulations farmers should be aware of, Kerr singles out the

following for special consideration.

Investment tax credit. The new law extends the 10 per cent investment credit through 1980. Under the old law it was scheduled to revert to 7 per cent after 1976. It is meant to encourage farmers to buy additional new or used

depreciable property.

General tax credit. This credit has been extended through 1977. The tax credit allowed will be the greater of (1) two per cent of the first \$9,000 of taxable income (a maximum of \$180), or (2) \$35 for each personal and dependency exemption other

than those for age and blindness.

In-home business deductions. You must use part of your home exclusively and regularly as your principal place of business, or as a place where you meet and deal with clients or customers, in order to deduct the expenses at-

tributable to business use of your home.

Long-term capital gain changes. The new law extends the time a capital asset must be held to qualify for treatment as a long term capital gain. For 1976, the time period was 6 months. In 1977, the holding period will be 9

months; in 1978 and after, it will be 12 months.

"These rule changes as well as others are fully explained in the 1977 edition of the Farmer's Tax Guide," says Kerr. "Even though it's later than usual this year, it definitely will be worth waiting for."

Ione Rebekah's celebrate Christmas

Bunchgrass Rebekah Lodge held their annual Christmas party Thursday, Dec. 16th.

Eleven members gathered for lunch at Beecher Cafe. After lunch, everyone gathered at the home of Mrs. Paul Pettyjohn, Sr., for the meeting and the exchange of gifts.

The Garden Club is planning

the annual Twelfth Night Celebration, Jan. 6th, 1977, for the burning of greens and Christmas trees at Reitmanns' lot on Main Street. They would appreciate your leaving the tree on the lot, and anyone unable to do so can leave them outside in their yard and they will be picked up.

Hear & Their

by Eva Hamlett

The Topic Club met last Tuesday, Dec. 14th, at the home of Mrs. Milton Morgan, with Mrs. Van Hubbard as co-hostess. Mrs. David Baker, club president, conducted the business meeting and a book shower was held for the library by the members. Mrs. Van Hubbard gave the program on Christmas Customs in Other Lands, followed by a humorous Christmas reading given by Mrs. Roy Lindstrom. A gift exchange between the members was followed by refreshments.

Mrs. Jim Martin drove to Eugene last Thursday to get their house ready to move into. They will be moving after Christmas as Mr. Martin has been working there and coming back on weekends.

Roy Taylor, Jr., and family have moved into the Barnett house on 2nd street.

Mr. Milton Morgan spent

last week in the valley where he attended a Board of Agriculture meeting in Salem, and a Grain Standards meeting in Vancouver, Wash.

Ione residents attending the Memorial Services for Lee Gorgier in Pendleton on Thursday were: Mr. and Mrs. Milton Morgan, Mr. and Mrs. David Baker, Mr. and Mrs. John Proudfoot, Mr. and Mrs. Lloyd Morgan, Mrs. Mary Lindsay, Mr. and Mrs. Charles Doherty, and Rollo and Arthur Crawford.

Mr. and Mrs. Mike Irish and daughter, of Mosier, spent the weekend visiting with Mr. and Mrs. Tim Arends.

Mr. Rex Melena of Shelton, Wash., spent last Tuesday, Dec. 14th, at the home of Mr. and Mrs. David Reitmann. He was on his way to Ontario to visit his brother, Melvin Melena. He plans on being back to the Reitmanns' the first of the week.

4-H News

Creative arts programs opening

Creative arts is one of the hottest new fields presently being explored and promoted by 4-H, according to Birdine Tullis, Morrow Extension service.

Other new projects under the creative arts heading are decorative painting, with the area also including some established favorites such as photography, and leathercraft. The decorative painting will include the established tote painting, but also allow other types of painting techniques used to decorate an object.

Alan Snider, OSU Extension 4-H and youth specialist, has been heading up the expansion of the creative arts projects, which he sees as ways of fostering creativity among young people. He sees the program as a way of helping 4-H members develop imagination, patience, self control, perseverance and the ability to cooperate with others.

The puppetry project is offered with the idea of teaching young people not only how to make various kinds of puppets but how to stage a puppet show, as well. It is also an excellent area to incorporate with other projects, such as clothing. Members in clothing projects could learn many basic skills making the puppets, and have fun giving puppet shows with their finished project.

To assist leaders and others interested in the creative arts area, a special workshop is being offered for Eastern Oregon counties. Scheduled



Merry Christmas
A stockingful of good wishes to our friends!
Green Feed Store

MERRY Christmas
a Happy New Year

by Tom Ertz

Wayne's Diesel & Automotive Repair

Season's Greetings

by Chris Wright

Turner, Van Marter & Bryant

Seasons Greetings from

GARDNER'S

by Kelly Crewse

Gardner's Men's Wear

Holy Night

by Susan Johnson

Sweeney's Mortuary
Heppner, Oregon

MERRY XMAS

by Pat Schwarz

Court Street Market
Len Ray & Annie Leonard, Raelene Gentry, Lois White, Jeanne Grant, Mary Van Blockland

Coast to Coast

by Linda Crewse

Coast-to-Coast
Merry Christmas & Happy New Year
Ginger, Donna, Lynnea, Rhonda, Mark, Dick