

Robert L. "Bob" Riddle

Robert L. "Bob" Riddle was born on June 19, 1934 in Council Bluffs, IA. He died September 3, 2020 at his home in Hermiston at the age of 86 years.



Bob Riddle

He is survived by his sisters, Anna Marie Buck and Helen Gilliam (Larry Gilliam); children, Robanai Disque (Duane), Twilla Petersohn, Robert Charles Riddle, Christopher Riddle, Terry Riddle and Rhonda Cummings; numerous grandchildren, great-grandchildren, great-great-grandchildren, nieces, nephews and cousins.

Donations can be made to Vange John Memorial Hospice education fund: 645 W Orchard, Suite 500, Hermiston, OR 97838 and Doernbecher's Hospital at www.ohsu.edu/Doernbecher.

A family graveside service with military honors will be held at the Hermiston Cemetery.

Please share memories of Bob with his family at burnsmortuaryhermiston.com. Burns Mortuary of Hermiston, Oregon is in care of arrangements.

Martha Lourine (Munck) Munkers

Martha Lourine (Munck) Munkers, 67, of Lexington, passed away on September 22, 2020 at her home, surrounded by her family. Martha was born in Lewiston, ID to Thomas and Doreen Bates Munck on March 18, 1953, the second of four children. The family lived in Culdesac, ID for a few years before moving to Athena, OR in 1956, where Martha and her siblings attended school. Martha was active in volleyball, tennis, Girls League, pep band and was a member of the Highland Six at McEwen High School. She was selected to go to Girls State by the local American Legion Auxiliary. Her senior year of high school, she was voted Ms. Courtesy and Girl of the Year.

On June 19, 1971, Martha married the love of her life, Gary Munkers, in Athena. For the next 49 years, Martha and Gary made their home in Lexington, raising three sons, Dean, Shane and Ryan.

Martha worked at Heppner Furniture, becoming a full-time homemaker in 1974. She then worked for over 30 years at Heppner Elementary and High Schools, impacting the lives of so many students and building lifelong friendships with her co-workers.

Her faith was very important to her, attending St. Patrick's Catholic Church in Heppner. She served on the Altar Society and assisted with the St. Patrick's Day Ham Dinner for over 20 years. Additionally, she made costumes for the annual St. Patrick's Day plays at the St. Patrick's Catholic Church.

For many years Martha could be found alongside her mother-in-law, Bebe Munkers, as superintendents of the canning division at the Morrow County Fair. She also volunteered as a ticket-taker for Mustang football, volleyball and basketball. As a lifelong supporter of Heppner football, Martha spent many seasons assuring the football uniforms were ready for practice or competition by mending them.

Martha enjoyed playing cards, camping, fishing, baking, reading, and spending time with her family. Her devotion to family kept her busy attending sporting events, music and theatre productions, not only for her boys and her grandchildren, but for so many more Mustangs she loved.

Martha is survived by her husband, Gary; sons, Dean (Angela) Munkers of Dallas, OR, Shane (Andrea) Munkers of Pilot Rock, OR and Ryan (Joli) Munkers of Mikkalo, OR; grandsons, Cade Munkers, Garrett Munkers and Trevor Riedmann; granddaughters, Ashton Munkers, Lucy Munkers and Cora Munkers; mother, Doreen Munck; brothers, Gordon (Miriam) Munck and Gary (Debi) Munck; sister, Gayle (Cliff) Hoeft; numerous cousins, nieces, nephews, great nieces and nephews.

She was preceded in death by her father, Tom Munck; in-laws, Riley and Bebe Munkers and nephew, Christopher Munck.

Martha's wish was to have a private family service, and a Celebration of Life to be held at a later date when friends and family can celebrate her life together.

Donations may be made to Morrow County Health District Home Health and Hospice, PO Box 9, Heppner, OR 97836, The ALS Association of Oregon and SW Washington, 700 NE Multnomah St, Portland, OR 97232 or a non-profit of your choice.

Sweeney Mortuary of Heppner is in care of arrangements. You may sign the online condolence book at www.sweeneymortuary.com.

Over the Tee Cup

Virginia Grant took low gross of the field on September 22 at the Willow Creek Country Club ladies' playday. Judy Harris took low net of the field and Kathy Martin had the least putts.

Flight B low gross winner was Karen Haguewood and Shirley Martin had low net. Judy Harris had the longest drive. Karen Haguewood got a chip-in on hole 10 and Lorene Montgomery got a chip-in on hole 17.

Sue Edson and Bunnie Lindsay tied for low gross on Flight C. Pat Dougherty had low net as well as the longest drive. Bev Steagall had the least putts and Jeanne Creswick had a chip-in on hole 17.

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.



Greg Smith

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 activities 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-your-selfers 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.

Greg Smith is the director of the Eastern Oregon University Small Business Development Center located in La Grande, OR.

Martin "Marty" Raymond Smith

Martin "Marty" Raymond Smith, 61, died September 15, 2020 at St. Vincent Hospital, Beaverton, OR.

He was born September 8, 1959, to Kenneth and Nedra "Rosie" Smith at Moab, UT. The family moved from Utah to Idaho, then settled in Heppner in 1963.

Marty graduated from Heppner High School in 1978. In 1981, he moved to Arizona, returning to Heppner in the late 90s.

Marty made his living

as a carpenter. He enjoyed the woods, football and darts. "He was a friend to anyone and generous to a fault."

He is survived by a sister, Jamie Wise of Kingsley, Michigan, brothers Michael "Mike" Smith of La Grande, OR, and Richard "Rick" Smith of Heppner.

He was preceded in death by his parents, Ken and Nedra "Rosie" Smith.

A memorial service is to be announced at a later date.



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County Commissioner, Morrow County, Position 1



Occupation: County Commissioner, Cattle Rancher

Occupational Background: Ranch Manager, Crops Manager, Ranch Owner

Educational Background: Associates Degree; Production Agriculture: Bachelors of Arts; Business and History

Prior Governmental Experience: President of the Association of Oregon Counties; Morrow County Commissioner; Governors Alcohol & Drug Policy Commission; Jefferson County SWCD chair; Morrow County SWCD; NACo Representative

Re - Elect Jim Doherty: I will stand behind you, beside you or in front of you.

County: The strongest value we have as policy makers is the ability to listen and act as conduit for your message. Better still, is the strength to develop a spot at the table, for you to deliver your own voice. And last is the conviction of character to follow through in crafting a better future. I remain fearless in standing up to whomever, whenever, wherever, at your behest and on your behalf.

As to COVID-19, "Nothing in life is to be feared, it is only to be understood. Now is the time to understand more, so that we may fear less." - Marie Curie

Family: I am a fourth generation Irish immigrant. My great grandfather saw shades of Ireland in the rolling Morrow County hills. My mother, raised along the banks of the Columbia River, in Boardman. I celebrate 34 years of marriage with my wife Kelly. My son and daughter-in-law have also made Morrow County their home. I built my cattle operation from the ground up, with sweat, blisters, honesty and personal relationships. I do the business of the County in the same fashion.

Admirably put by Theodor Roosevelt, "People dont care how much you know, until they know how much you care"

Endorsement: "Jim Doherty stands out as a community leader in Morrow County His advocacy at the state level is unmatched. His policy decisions are balanced and well thought out. He is a positive addition to government and deserves this re-election." - Senator, Bill Hansell