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The President's Message

It is more than probable that the president's message advocating a national service law is a threat to strikes and to profiteering. Both are hindering the war effort, and both are making the war cost more than the American taxpayer can stand. His program is in the nature of the "Big Stick" wielded by his famous predecessor. If these things do not cease, an emergency may be created that will require emergency action by congress to place us on an all out war basis. At once there arises great opposition to the measure. Some opponents say it is too late, and should have been done in 1942, which thereby admit its virtue in the event the war continues much longer, and domestic conditions continue as they are. It is not likely that congress will pass such a measure now, but the country will be prepared by the discussion that will follow for such a law. It must not be forgotten that the American Legion after World War I had such a measure before congress for several years, and its revival should have a quieting effect on some of the dangers confronting us.

With the war in Europe assured of an end this year there is likely to be sudden and great changes in our economical affairs at home. It therefore is wise for all workers and business interests to study preparation for a let down from our present prosperous conditions for a time at least. Men and women may find themselves out of employment overnight, and the purchasing power may drop off very quickly. It is time to think of the art of thriftiness and saving, and be prepared to pay rent and have something to eat and pay bills, and all those things that go with daily life, if thousands escape the necessity of some sort of relief. You can bet your bottom dollar that these days of big wages and easy money can disappear as suddenly as dreams. It is only common sense to prepare to be prepared for a period between war drop and the beginning of peace activities by saving some money as a back log against tough days.

Republican politics are warming up all over the United States. National and state meetings of politics are proposed for the near future in preparation for primaries in the spring when delegations to the National convention will be elected. The news now link Governor Dewey of New York and Governor Warren of California as the ticket which is a good combination. This is the movement of the stop Willkie forces. In the meantime Willkie's friends are busy in the South and Middle West and throughout the Eastern states. The governor of Ohio expects to hold his own state and is trying out for Michigan, and a few other states. It is a battle of the giants and will continue until June 24 at Chicago. At present public expressions in Oregon tend toward Willkie.

Keep on
BALKING THE ATTACK
with **WAR BONDS**

Do you feel
"left out of it"?

ARE YOU missing the chance to share in this war—missing an experience you'd value all your life?

Right now, in the WAC, you could be doing a vital Army job. You could be getting valuable training, meeting new people, seeing new places while serving your country.

More Wacs are needed at once. Get full details about eligibility, training, pay, the jobs Wacs do, how they live. Go to the nearest U. S. Army Recruiting Station. (Your local post office will give you the address.) Or write: The Adjutant General, Room 4415, Munitions Building, Washington, D. C. Do it today!

IRRIGON NEWS ITEMS

By Mrs. Grace Shoun
The John Volles moved from the place that they have lived on ever since they came to Irrigon to the Larson place that they bought last summer. They have been fixing up the house. They will continue with the other place but this place has a large barn and lots of hay so it is more convenient to live there.

Mr. Griffin finished drilling the Ernest Stephens well. It is 70 feet deep and has 24 feet of water in it. They finished it Monday evening and has moved to the W. C. Isoms Watkins place to clean out and deepen a well there.

Mr. and Mrs. Sinice Moore were Walla Walla visitors Saturday.

Mrs. T. T. Slaughter came home Saturday from a trip in California. She has been gone since June. She is visiting with her son Paul and family now.

Batie Rand was a Friday visitor in Hermiston. Mrs. George Brown, Mrs. E. A. Stephens, Mr. and Mrs. Mike Hinkley and Mrs. Jennie Hinkley and Joe were in Hermiston Saturday. Avery Shoun started for Mountain City, Tenn., Tuesday. He came to Oregon in 1897 and this is his first trip back.

Mr. and Mrs. C. W. Grim were in Umatilla Friday.

Manyard Hoagland is in the Ordinance hospital with the flu. He has been there since Saturday.

Ed Kelsay, formerly of Fossil but now of Salem as a member of the parole board, was in Irrigon Thursday.

The J. O. Sweringens were in Hermiston Thursday.

F. E. Forbes was brought home from the Pendleton hospital after several months treatment there.

Mrs. Nellie Netter and three children are visiting her sister, Mrs. Ruth Umiker and family.

A. W. Gollyhorn was a Monday night bus passenger to Portland to complete his examination for the U. S. Army.

TAKEN UP NOTICE

Notice is hereby given that I have taken up and have kept for about 40 days at my ranch 4 1/2 miles east of Hermiston the following described animal:

About 2 1/2 year old Heifer.
Said animal will be sold, unless re-

deemed, at public auction to the highest bidder for cash in hand on the 1st day of February, 1944, at the above described ranch at 10:00 o'clock A. M. Dated at Hermiston on this 13th day of January, 1944.

Signed, **JOE BAUMGARTNER**.
(Jan. 13-20-27)

INCOME AND VICTORY TAX LAW EXPLAINED

(Continued from Page One)

The current payments were larger than the final tax, the taxpayer will be enabled to secure a refund merely by filing his return.

"Early preparation of returns will be advisable," Collector Maloney said, to serve as a guide to the thousands of taxpayers who will have substantial payments to make and need to know how much the taxes will be so that they can make advance preparations to pay these taxes.

Substantial payments will be necessary in certain instances, because (a) most individuals who had a 1942 tax must pay at least one-half of the unforgiven portion of that tax in addition to their 1943 tax; and (b) during the first six months of 1943 only the Victory Tax, but not the Income Tax, was withheld from wages.

"Particularly, persons who took jobs for the first time in 1943, and those whose wages increased sharply from 1942 to 1943 may have substantial payments to make," Collector Maloney said. As an illustration, he pointed out that a single person who earned \$2,000 wages in 1943 but had no 1942 tax, will owe nearly \$130 on March 15th, or nearly three and one-half weeks' wages. Since this payment must be made in one sum at the time the 1943 return is filed, the Collector pointed out the advantages of determining the liability and savings for it in advance.

In the past, many taxpayers have postponed filing returns until the last minute in order to delay the payments which had to be made with the returns. However, this year a great many taxpayers will find that under the pay-as-you-go system, they are already substantially current in their tax payments. These taxpayers, especially, ought to find it convenient to file as early as possible. In any case, early filing will help

the taxpayer to know where he stands, how much he owes, or how much refund he should expect; it will assure him of any assistance he may need without standing in long lines; it will help the government and the war effort.

Who Must File

A return must be made by every individual who during the taxable year 1943:

—Was single and had \$500 or more income;

—Was married and had more than \$624 income;

—Was married, and together with wife or husband, had \$1,200 or more income.

In addition, a return must be filed by everyone who paid or owed a tax on 1942 income.

A return should be filed likewise by anyone claiming a refund of taxes withheld from wages.

The requirements for filing 1943 returns on or before March 15th apply to civilians alike, except that postponements or extensions are allowed those who are on sea duty or outside the continental United States. If a member of the armed forces is on sea duty or outside the continental United States, his wife may also postpone her return if her own income is less than \$1,200. There are several other special provisions applying to members of the armed forces, and Collector Maloney invited any service personnel needing tax advice to contact his office.

Forms To Use

As in past years, there are two income tax forms. Form 1040, commonly called the "long form," may be used by any individual. Form 1040A, called the "short form" may be used by individuals who (a) are citizens or residents of the United States, (b) had in 1943 \$3,000 or less income; and (c) received all their income from salaries, wages, bonuses, commissions, or from dividends, interest and annuities. In the case of husbands and wives filing separate returns, each must use the same form. The short form may be used as a joint return for a husband and wife, if in addition to the other conditions for using that form, they were living together on July 1, 1943, and their combined income for the year did not exceed \$3,000.

On or before January 31, 1944.



TOUGH LUCK
With so many home repair items on the critical list, now is no time to run into tough luck. A broken window may not be so bad, but a real fire or a bad windstorm could be very serious

indeed. Replacements on many items are practically unobtainable. So be extra careful now about fire. Eliminate every possible hazard. AND be sure your insurance fully covers the present value of your home property. Check fire insurance, windstorm insurance, smoke damage insurance, hail insurance, etc. See that you are fully protected by adequate insurance limits. This agency offers its services to home owners. We will gladly, and without obligation on your part, check over your present insurance and submit recommendations regarding the kinds of protection you should have; and in amounts which will truly protect your investment. Why not see about it today?

See us today for full protection from fire.

FIRST NATIONAL BANK OF HERMISTON

F. B. SWAYZE, President
Member Federal Deposit Insurance Corporation

every employer is required to give to each employee a receipt on Form W-2, showing how much wages were paid the employee during 1943, and how much tax was withheld. These receipts supply two important figures needed for making the annual return and the best time to prepare and file the return is as soon as the employee gets his receipt.

Collector Maloney also pointed out that he has mailed to all taxpayers who filed returns in this district for 1942, notices showing the amount of each individual's 1942 tax and the amounts paid on that tax. These are two additional figures which income taxpayers will need in the preparation of their returns for 1943. The notices should be sent back to the Collector along with the return.

How To Get Help
Many taxpayers—especially those who use the short form, will not need assistance in making their returns. However, any taxpayer needing help may obtain it at the office of the Collector of Internal Revenue, or at one of the zone offices located in the large cities and towns throughout the State. To avoid inconvenience and delay, anyone needing assistance should seek it as early as possible.

Major Zone offices are maintained at Salem, Eugene, Klamath Falls and Pendleton. During the coming filing period Deputy Collectors will be stationed temporarily at various other cities and towns through the state. The itinerary showing the places to be visited, and the dates, will be published at an early date.

"Ships are essential to Victory, and we shall continue our job of building them at record pace in 1944." — E. G. GRACE, president, Bethlehem Steel Company



SHIPS FOR VICTORY
A WORLD'S RECORD IN SIZE AND DIVERSITY

Bethlehem in '43 built 380 fighting and cargo ships.
Value of the year's program equivalent to 1,000 Liberty ships.

"A SHIP A DAY," with a number to spare, was the record production delivered by Bethlehem in 1943 to the United States Navy, the British Navy and the U. S. Maritime Commission. This program was the greatest in magnitude and diversity ever accomplished by a private builder in the world's history. It marked the fulfillment of a promise made by Bethlehem a year ago to build in 1943 an average of "a ship a day" of major fighting and cargo craft.

The list of ships includes aircraft carriers, cruisers, destroyers, virtually every type of fighting craft, as well as a large number of Liberty ships and other cargo vessels. In addition, Bethlehem ship repair yards converted, repaired, and serviced over 7,000 vessels, a vital contribution toward keeping the Allied fleets in fighting trim.

Measuring the program by Liberty ships, a battleship is equal to forty Liberty ships; and the value of the year's work in Bethlehem's shipbuilding division was the equivalent of over 1,000 Liberty ships.

Part of National Program—Bethlehem is permitted to publish these facts as part of our country's total program. Led by the U. S. Navy and the U. S. Maritime Commission, America's shipbuilding in 1943 has been a national triumph of production.

We salute our fellow shipbuilders and their distinguished records.

We thank our thousands of suppliers whose efforts have been essential to our contribution.

We congratulate the men and women in the Bethlehem organization, in shipyards, steel plants, factories, mines, and in every division, all of whom have had a part in this effort.

Harder Task Ahead—The year's work in Bethlehem's shipyards, steel mills and other departments has been done by 300,000 men and women. More will be needed. Already a larger shipbuilding task has been assigned to us for 1944. We shall undertake that job with the knowledge that it must be done, at maximum pace, to hasten the day of Victory.

★ 38 TYPES OF SHIPS ★
Program 70% Fighting Craft, 30% Cargo

Bethlehem's total wartime shipbuilding program includes approximately 1,000 fighting and cargo ships, 70% of the program being in fighting craft, and 30% in cargo. These are of 38 different types including the following:

- FIGHTING CRAFT**
- 35,000-Ton Battleship
 - 15,000-Ton Heavy Cruisers
 - 10,000-Ton Light Cruisers
 - 6,000-Ton Light Cruisers
 - 27,000-Ton Aircraft Carriers
 - 2,100-Ton Destroyers
 - 1,620-Ton Destroyers
 - Destroyer Escorts
 - Tank-Landing Craft
 - Infantry-Landing Craft
 - 14,700-Ton Aircraft Carriers
- CARGO SHIPS**
- Liberty Ships
 - Victory Ships
 - C-1B Cargo Ships
 - C-3E Cargo Ships
 - C-3 Cargo Combat Ships
 - Passenger-and-Cargo Ships
 - 25,000-Ton Ore-and-Oil Carriers
 - Other type Cargo Ships
 - Single-Screw Tankers
 - Twin-Screw Tankers
 - Ore Transfer Ships
 - Trawlers
 - Fleet Tugs

