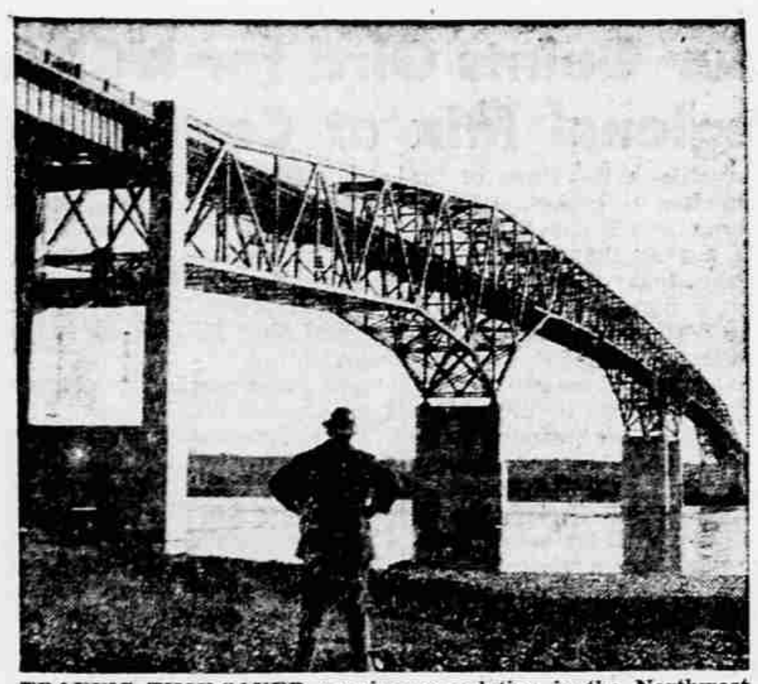

TRAFFIC TIME-SAVER nearing completion in the Northwest is this new span being built by U. S. Steel's American Bridge Division across the Columbia River at Umatilla, Ore., just below McNary Dam. The 3500-ton steel crossing will replace a ferry operated by Umatilla County. It will cut motorists' driving time from Oregon to Spokane and other Washington locations.

Shady Cove-Trail News

Shady Cove-Trail — The mill pond of the Segessenman Lumber company is being cleaned this week and it is hoped that the mill will be ready to open by next week.

The oxygen tanks for the resuscitator have been refilled and are ready in case of emergency. The resuscitator is located between the Treasure Trove and Long's Valley supply in a specially built cabinet and keys to the same are deposited with most of the merchants in Shady Cove. The correspondent would like to have the names of those who have had recent training in operation of the resuscitator and of those who would be interested in attending a meeting or refresher class on how to operate the machine.

Mrs. O. L. Williams entertained at her home March 7 with a chapel benefit card party for "Our Lady of Fatima club." This was the second in a series of chapel benefit card parties. A third party is set for Monday, March 21, starting at 12:00 noon with a dessert luncheon at the home of Mrs. Carroll Watson in Shady Cove. This is a public party and anyone interested in a social afternoon of cards is cordially invited and are asked, if possible, to let the hostess know a short time ahead.

Preceding the cards a dessert luncheon was served by Mrs. Williams. Ladies present were Mesdames Royal Greenman, Harry Casebier, Alma Mallery and Fred Shere of Trail; Ernest Segessenman, A. Windes, Pearl Adair, Dolf Larson, Clara Thurman, Ray Chubb, Max Hawks, Floyd Kelley, Jacalyn Langston and Carroll Watson of Shady Cove. High prize for bridge was won by Mrs. Max Hawks and for pinochle by Mrs. Eva Segessenman. Consolation prizes went to Mrs. Dolf Larson and Mrs. Alma Mallery.

A further note received by the correspondent concerning the 50th wedding anniversary just celebrated in Dayton, Ore., by Mr. and Mrs. Arnold Willson, well known in the Shady Cove-Trail area, advises that the occasion of their 50th anniversary was also Mrs. Willson's 71st birthday and that 36 members of the immediate family attended the event. Five great-grandchildren were present.

Mr. and Mrs. Ray Chubbof of Shady Cove, have purchased land from Frances Miller for pasture for the horse owned by their daughter, Susan.

Mr. and Mrs. Miles Williams of Shady Cove have been called to California by a death in the family there.

Shady Cove Home Extension Unit will meet on Tuesday, Mar. 15, at the home of Mrs. Carroll Watson of Shady Cove, starting at 10 a.m. Child care will be provided at the ome of Mrs. Ross. All ladies in the community who are interested are cordially invited. The project, "vegetables, delicious, nutritious," will be presented by project leaders Mrs. Max Hawks and Mrs. Ralph Lane.

A variety show for Saturday, April 2, starting at 8 p.m. at the Shady Cove school gym is being sponsored by St. Martin's Episcopal Guild of Shady Cove-Trail Admission will be by donation at the door. In addition to the variety show the ladies will conduct an old fashioned country store both with new and used clothing offered, home baked goods, home made candies, white elephant booth, etc. Another booth will sell pop and candy. Talent for the show is being gathered from the communities all the way from Prospect to below Shady Cove. A good assortment of entertainment has been planned out for the evening. Ladies of the Guild will appear on television March 29 at 4:45 p.m. to tell more about the attraction.

Mrs. John Wilson of Shady Cove entertained in honor of their daughter, Susan's 5th birthday with a matinee party March 5 at the Craterian theater in Medford. Guests were Judy Waltz, Marilyn and George Leaming, Mrs. Lewis Jantzer and daughter, Janice of Trail; Mrs. Morris Hildebrand and children, Carol Ann and Bobbie of Medford and Susan's grandmother, Mrs. O. T. Wilson of Central Point.

Mr. and Mrs. Earl Sheppard and daughter, Carol, of the Roguedale Cash Market, Shady Cove, have returned from Las Vegas, Nev., where they were called by the illness of Mrs. Sheppard's mother, Mrs. Hazel Minter. She was somewhat improved when they left but still in an oxygen tent.

Mr. and Mrs. Jerry Smart of Rainbow Auto Motel have two new additions to their family circle. They are Lucky and Joker, two little Shetland ponies the Smarts plan to break and train for a pony ride for the children of the community as well as tourists. The Smarts only acquired them about two weeks ago and as they are still wild it will be a little while before the pony ride will be in operation.

Mr. and Mrs. Tom Burdett of Shady Cove made a trip to Roseburg last week where they visited with Mrs. Burdett's aunt, Mrs. Cynthia Germand, and cousins, Mr. and Mrs. Bill Anderson. Mrs. Burdett's mother, Mrs. Minnie Barker, who had been visiting in Roseburg accompanied the Burdetts home.

A child safety conference will be held March 25 from 9 a.m. to 8:30 p.m. at Southern Oregon college according to Health association Chairman, Eva Segessenman. Anyone interested may attend but if possible should let Mrs. Segessenman know how many plan to attend by March 15. It is not necessary that those attending stay for all of the program, only that which is most interesting to them.

Rogue River

Rogue River — Mr. and Mrs. Clarence Babbs of Highway 99 had as their guest the past week, Mrs. Babbs' sister, Mrs. John O'Leary of Santa Rosa, Calif.

E. A. T. Hobby club met at the home of Mrs. Ralph Frantz of Foots Creek with seven members and one guest, Mrs. Hayden Williams, present.

Mrs. R. C. Cummings received word from her son, Captain Cloyd Porter, of Smoky Mountain Air Base, Salina, Kansas, that he will leave for Oxford, England, within the next few days. Captain Porter is a Rogue River high school graduate, Class of '42, and has been in the service twelve years this month.

Mrs. Faye Wingfield of Long Beach, Calif., is visiting her daughter and family the Guy Mussers.

Mrs. R. W. Hargett, den mother of Cub Pack No. 27, Rogue River, gave the following report of a "blue and gold dinner" held by the Cub Pack Feb. 25. The dinner was attended by 71 parents and children, also many friends. Two skits were presented by the Cubs with "freedom" being the theme of the month. Historical events of George Washington's time were presented by Den No. 2. The Pack has taken in several new members recently. They made a visit to Troop 22, Grants Pass, on March 8.

Dick Magerle sustained a broken arm recently in a logging accident on Evans Creek.

Bob Petrie, who has been home on two weeks leave visiting his parents Mr. and Mrs. F. G. Petrie, left March 4 for San Francisco to report for duty in the Navy.

Work began on the new Sweet Shop on Highway 99 north of town, March 8. Tom Sergeant, owner, states he expects to have it finished by early April.

FOREIGN STUDENTS

Durham, N.H.—(U.P.)—Of 3,100 enrolled, the University of New Hampshire has 23 foreign students representing 12 nations. Two of them, Toshiko Takenoka of Japan and Jensen Borasy of Liberia, are studying on Fulbright scholarships.

Tax Deductions for Care of Children

Editor's note: This is the fourth of five special dispatches written by the top federal tax official to help you make out your 1954 income tax return. Today's dispatch tells how to claim all the deductions to which you're entitled.

By T. COLEMAN ANDREWS
Commissioner of Internal Revenue
Written For United Press

Washington — (U.P.) — May I take a deduction for payments to the nursery school my child attends? How do I report deductions for medicine? How do I compute the loss on trees damaged by a hurricane? How much credit am I entitled to for interest on the TV set I am buying by installments? What is the difference between the standard deduction and item-by-item deductions?

These and others are questions taxpayers have been asking at Internal Revenue Service offices this year. Many of the rules for deductions were changed in the 1954 overhaul of the federal tax code, so you will be wise to give attention to the allowances which are available to you.

Standard Deduction

The new law makes no change in the standard deduction. This standard deduction allows you approximately 10 per cent of your income for such things is charitable contributions, medical expenses, interest, state and city taxes—even if you did not spend that much of your income for those purposes.

The standard deduction in no case permits you to deduct more than $1,000 for these items. In some cases it's less. Anyone may take it, but taxpayers who file a return on the card form 1040A or the short form 1040 automatically take it.

If your deductible contributions and expenses come to more than the standard deduction allows, your best bet may be to list them all, in the space provided on page 3 of the long form 1040. Listing your deductions item-by-item removes you from the percentage and dollar limitations of the standard deduction and makes you subject to more liberal limitations.

Child Expenses Troublesome

The deductible item which has aroused most attention in the new tax code is expenses for the care of children and disabled dependents. Contrary to the views of some people, the new law does not allow you to deduct for baby sitter fees when you go out to the movies. It applies primarily to women who are working or actively looking for work. It also applies to a man whose wife has died, a man who is divorced and has not remarried, and a man who is legally separated from his wife under a decree of separate maintenance.

Women and these eligible men may deduct up to $600 a year, if it costs that much to have someone look after the dependent or dependents while the taxpayer is working or looking for work. The dependent being taken care of must be the taxpayer's child, stepchild, or legally adopted child under 12 years of age, or must be a person who is physically or mentally incapable of caring for himself.

Deduction Limit $600

Regardless of the number of children or disabled dependents being cared for, the taxpayer may not deduct more than $600, and may not deduct that much if the care expenses actually come to less.

A working wife may claim the deduction only if she files a joint return with her husband. If their combined income runs over $4,500, the amount they may deduct is reduced. For example, if they spent $200 for child care, and their income was $4,600, they may deduct only $100.

The answer to the question about deducting the cost of nursery school for your child is: Yes, but only the cost incurred during periods you are working.

You may not deduct amounts paid to one of your children to take care of another, or amounts paid to some other dependent of yours to take care of the child. And if you have a maid or housekeeper who cares for the child in addition to other duties (such as cooking, cleaning, laundering), you may deduct only that part of her pay which represents the time she spends caring for the child.

Medical Expenses Deductible

Medical expense deductions top the list of questions which taxpayers ask year after year. The new law gives taxpayers a bigger break than before in this category, as in most others.

Basically, you are now allowed to deduct medical and dental expenses if they run higher than three per cent of your income. You do not deduct that first three per cent portion, but you do deduct the amount above that.

There's an important exception to this: If you are 65 or older, you may deduct all your medical expenses.

There is an upper limit, too. Married couples filing a joint return may not deduct more than $5,000 for medical and dental costs in one year! not more than $7,500 if they have one dependent; and not more than $10,000 if they have two or more dependents.

A single person claiming only the one exemption for himself is limited to medical and dental deductions of not more than $2,500 per year.

Allowable Expenses Listed

Medical and dental expenses include such things as: Payments to physicians, surgeons, dentists, optometrists, qualified psychologists and Christian Science practitioners; diagnosis, treatment, prevention of a disease; hospital expenses, nursing, laboratory services; eyeglasses, hearing aids, drugs (to the extent you pay out more than one per cent of your income for your total drug purchases); medical and dental supplies (including artificial teeth and limbs); ambulance hire; and health insurance plans which cover the cost of medical care.

How About Hurricanes?

Note: If you receive payments from a health insurance plan, or are otherwise repaid for your medical and dental expenses, your deduction for these expenses is reduced accordingly.

Hurricanes Carol, Edna and Hazel of last year have prompted a tremendous number of questions about deductions for losses.

First of all, the amount to deduct for such losses is a difficult thing to calculate. Secondly, remember to reduce your deduction claim by any amount of insurance you recover on the loss.

Generally, the deduction you may claim for hurricane damage to your property is the difference between the value of your whole property immediately before the storm and its value immediately after the storm (before you clean it up).

This is the general rule whether you lose one bush or a whole house.

The cost of repair or replacement is not a factor. Nor is sentimental value. And the loss to be claimed may not exceed the cost of the property.

The final deductible item I shall deal with is interest — the interest you pay on a mortgage, on an installment plan purchase, on a personal loan, or on back taxes.

In most of these cases, the interest is clearly designated and easily reported.

In the case of many purchases on the installment plan, however, there is no interest fee as such, but it is part of the so-called carrying charge.

How to Figure Interest

The new law tells you how to figure interest in such a situation: Calculate how much you still owed on your purchase at the beginning of each month; add these amounts divide by 12; take six per cent of the answer and report it as interest. But the deduction, thus calculated, may not exceed the total carrying charge for the whole year.

One thing to remember on all these deductible items: You may not claim them unless you list all your deductions, one-by-one; you may not claim them if you take the standard deduction or if you file your return on form 1040A or short form 1040.

Your instruction booklet has a list of typical deductible items.

Friday: Joint returns for husbands and wives.

NO SALARY

St. Louis—(U.P.)—Sign in the window of a Pine street tavern: "Customers wanted. Experience not necessary."

THREE STATES AGO

St. Louis — (U.P.) — Decorators re-doing the chapel in the city jail decided it was about time the place had a new national flag. No one remembered how long the old flag had been in its place but it had only 45 stars.