

# Effort Made To Make Income Tax Filing A Simple Matter for Most Americans

Editor's note: By Friday, Feb. 1, every employed person should receive from his employer a statement showing how much he earned in 1956 and how much federal tax was withheld. Then the taxpayer can start filling out his income tax form.

The deadline for returns is April 15. But returns are made first come, first served. If you are one of several million persons who will be entitled to refunds, the sooner you file your return, the sooner you will get it.

And the Internal Revenue Service, too, will be grateful if you file early.

To help taxpayers, the Internal Revenue commissioner, Russell C. Harrington, has written five dispatches for the United Press. The first follows:

**By RUSSELL C. HARRINGTON**  
Internal Revenue Commissioner  
Written for United Press

Washington—(UP)—The Internal Revenue Service has tried to make taxpaying easier for you this year, by making no substantial changes in the income tax returns you have to file.

The tax law is essentially the same as last year and the rates of the tax are the same, so we have made no substantial changes in the forms. The time you spent preparing last year's return, therefore, should stand you in good stead this year, because you will be covering familiar ground.

The one change we have made in the blank forms was to satisfy the many taxpayers who use the simple punch card tax form and want to know how much they owe — instead of leaving the arithmetic for us. For them, we have devised a quick, three-line calculation method to be used if they so choose.

But before I explain that, let me lay down the very basic rules of federal income taxation, in which there have been no changes at all:

The regular deadline for an individual to file his or her re-

turn is still midnight of Monday, April 15. The sooner you file, of course, the sooner your return will be processed for billing or possible refund.

The upwards of 65 million people who must file, in general, those who are citizens or residents of the United States under 65 years of age, having income of at least \$600. Individuals who are 65 or over need file only if their income is \$1,200 or higher.

There are two basic forms on which to file—Form 1040 (white paper) and Form 1040A (a buff colored card, the size of a check and almost as easy to fill out.

Most taxpayers can use the brief and simple card Form 1040A including many who are troubling themselves unnecessarily with the longer Form 1040.

The card form is specifically designed for persons whose income last year was less than \$5,000 as in the form of wages or salary from which the employer withheld money for federal income taxes every payday. A salary or wage earner with up to \$100 of extra income—from a parttime job or dividends, for instance—may also use the card form, so long as his total income was less than \$5,000.

A husband and wife who earn less than \$5,000 from their combined wages and salaries, including not more than \$100 in other forms of income, may also use the simple card Form 1040A to file a joint return.

People whose total income is \$5,000 or more and those having more than \$100 income not subject to withholding must file on the longer Form 1040.

Anyone whose income is less

than \$600 need not file any tax return at all, but . . . if taxes were withheld when it was paid to him, he is entitled to a refund. You must file a return to claim that refund.

**Basic Information**  
The card Form 1040A for 16 items of basic information, such things as your name and address, social security number, employer's name, your wages, income tax withheld, names of children and other dependents and signature.

As I pointed out earlier, this year's card form has the one noteworthy change we have made in the tax forms.

The card form has three new lines which give you the option of calculating how much tax you owe in addition to what has been withheld, or how much refund you have coming.

If you choose to make this calculation, and find you owe more than was withheld, you must send the money in with your return. You cannot wait for us to send you a bill. Anyone who uses the card form will automatically get the standard 10 per cent deduction for medical expenses, contributions, and the like, without any extra calculating.

Make out your check or money order to "Internal Revenue Bu-

reau Service" we are no longer the "Bureau of Internal Revenue" and mail it with your return to your district director of internal revenue. There is at least one district director in every state.

If you choose not to make the tax calculation, you send the form to the district director as in the past years. He will figure out your tax and send you a bill. In any case, be sure to enclose copy B of the Form W2 which your employer gives you, showing how much you were paid and how much tax he held out of your pay envelope.

When you fill out your re-

turn you may round off the dollar figures you use—eliminate anything less than 50 cents and increase any amount between 50 cents and 99 cents to the next highest dollar.

The taxpayers who cannot use the card form—those who must use Form 1040—are those who have wage or salary income of \$5,000 or more, or more than \$100 of other income, and those who want to itemize their deductions because they are bigger than the optional allowance standard amount of 10 per cent of income.

In filing on Form 1040, you use as much of the four-page

form as necessary—one, two, three or all four pages. In any case, you must determine the amount of your tax and send in any balance due (if you owe any) with your return.

If you use only the first page of Form 1040, you determine your tax from the tax table in the official instructions which have been mailed to you (or can be picked up at most post offices.) The table gives you an authentic, unseen deduction of 10 per cent, to cover medical expenses, contributions, interest and other deductible items.

If you are a Form 1040 filer and your income comes from

other sources than salary or wages—such as dividends, interest, rent, capital gains—you must list your income in the appropriate sections on page 3 and compute your tax on the rate tables which are provided. The mailing address is the same for all returns: District Director of Internal Revenue (in the headquarters city for your district.)

Tomorrow: Should a husband and wife file joint or separate returns? What about taxes on sale of a house?

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## Quotes From the News

By UNITED PRESS

Washington—Sen. Hubert H. Humphrey (D-Minn.) charging Secretary of State John Foster Dulles "may very well have outlived his usefulness":

"A large number of congressmen just don't have confidence in Dr. Dulles. It's the wrong doctor, the wrong prescription, for the wrong disease."

Jerusalem, Israeli Sector—Israeli Foreign Ministry spokesman Moshe Leshem attacking U.N. Secretary-General Dag Hammarskjold's demand for Israeli evacuation of Gaza and the Aqaba coast:

"There is no indication that the secretary-general has taken this situation into proper account nor that he has even asked Egypt whether she is prepared to abandon the state of war and make peace."

Ludlow, Mass.—Roman Catholic Archbishop Richard J. Cushing of Boston, denouncing the scheduled U.S. visit of Marshal Tito of Yugoslavia:

"The spectacle of the United States rolling out the welcome mat to honor this tyrant would be a crushing blow to the hopes of billions of captive people around the world."

Vienna—Mrs. Georgette Meyer Chapelle, American free-lance photographer arriving in Vienna after being freed from a Hungarian jail where she had spent more than seven weeks on a charge of entering the country illegally:

"Thank God I am an American!"

## BUTTE FALLS Work On Church Progresses

By MARY JO HARRIS

Butte Falls — Construction work on the new addition to the Butte Falls Community church has progressed in the past few weeks. The windows are in, siding is on, amber glass has been put on both ends of building and both heating units have been installed. The Reverend Howard Simmonds reports that the work next week will consist of flooring the new addition.

Don Ellis and Bill Dunlap, both students of the Butte Falls High school recently joined the Naval Reserves. Don is a son of Mr. and Mrs. Les Ellis and Bill is a son of Mr. and Mrs. Bill Dunlap Sr.

Monty and Terry Facey, both in the Naval Reserve, have quit school to go into the active service. Monty and Terry are the sons of Mr. and Mrs. Burrell Facey.

Approximately \$82 was donated to the March of Dimes at the Old Time Country Dance sponsored this past week by the Butte Falls community service clubs. Included in the \$82 was a \$25 donation made by the local union.

The annual Mothers March under the leadership of the Butte Falls Mt. Pitt club is scheduled for Thursday, Jan. 31. Residents wishing to make a contribution are asked to turn front porch lights on. Mothers wearing identification will only stop at lighted doorways. Approximate time set for this drive will be from 7:30 to 8:30 p.m.

Doug Finch is the chairman for the March of Dimes in the Butte Falls area.

At a special meeting of the Mt. Pitt club held at the home of Mrs. Eugene Irwin last week members voted a straight \$25 donation to the March of Dimes rather than go ahead with their scheduled project for the polo drive.

A recent wedding was that of Miss Elaine Davison, daughter of Mr. and Mrs. Bob Davison of the Midway Station, to Donald Henshaw, son of Mr. and Mrs. John Henshaw, Butte Falls. The pair, accompanied by their parents, motored to Klamath Falls and were married Jan.

7. They are now living in Klamath Falls, where Donald is attending the Oregon Technical Institute.

The Butte Falls Lions club and auxiliary held their monthly potluck supper Wednesday, Jan. 23 at the Union hall. The Lions met following supper and have a project underway for the March of Dimes.

Lions club member Ernest Smith showed slides taken on various trips, scenes from our local countryside, both cultured and wild flowers, local logging operations and various Lion activities.

Guests from the Prospect Lions club were Sid Morse, Wally Jenkins, Arnie Kettlestead, Vic Chapman, Lowell Ash, Ralph Good, Cleave Cleveburg and George Hubbard.

Guests from Butte Falls were Mr. and Mrs. Randal Perkins and Mr. and Mrs. John Henshaw.

Medco men were off work Thursday, Jan. 24 because of heavy snow in the mountains. Snow has been falling for two days and is still piling up with approximately six inches of new snow in town.

Recent visitors to the Butte Falls High school were Mr. Mekvold, county school superintendent and Dr. Cliff Robertson.

Installation of officers for the Community hall was held last week. Officers installed were John Henshaw, president, Ed Malloy, first vice president, Bri.e Pingle, second vice president, Cecil Taunton, secretary, and Ruth Capello, treasurer.

The Building Committee was named with Ed Malloy as chairman and Burrell Facey and Orb Abbott as committee men.

Jerry Mattern, son of Mr. and Mrs. Floyd Mattern received injuries to his leg while practicing basketball. Jerry is back at school on crutches.

Miss Lucille Tweed, a teacher at the high school has been reported ill.

Out of every consumer dollar spent for pork, about 25 cents goes for fat cuts, the meat packers estimate.



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