

# Income Tax Forms Substantially Same As Those Used for Last Year's Return

Editor's note: Here is the first of five dispatches giving detailed explanations about filling out and filing the 1958 federal income tax forms, written especially for the United Press by Commissioner of Internal Revenue Russell C. Harrington.

By **RUSSELL C. HARRINGTON**  
Commissioner of Internal Revenue  
(Written for United Press)  
Washington—If you paid federal income tax last year you'll find that the forms

are substantially the same this year. We hope this will make filling them out easier for you.

The tax rules and rates are also the same as last year. You still must file your return by midnight of April 15. Of course, the sooner you file, the better for all concerned. If the government owes you a refund, you'll normally get it without too much delay if you file early.

If your employer has given you a Form W-2 showing how much you earned in 1957, today is not too early to file. Send your return to your district director of internal revenue.

**Rules for Filing**  
This year more than 65 million persons must report their 1957 income. In general, citizens or residents of the United

States under 65 years of age with income last year of at least \$600 must file. If you were 65 by Dec. 31, 1957, you need file only if your income was \$1,200 or more.

A great many taxpayers can use the brief and simple card Form 1040A. Some are troubling themselves unnecessarily with the longer Form 1040.

The "short form," as 1040A is popularly called, is for persons whose 1957 income was less than \$5,000 and came in wages or salary from which the employer deducted federal "withholding tax" every payday. A salary or wage earner with up to \$100 of extra income—say from odd jobs or from stock dividends—may also use the card form so long as his total income was less than \$5,000. But if his "extra" income that was not subject to withholding taxes exceeded \$100, he must use the longer Form 1040.

**Joint Returns**  
A husband and wife earning less than \$5,000 from their combined wages and salaries, with no more than \$100 in other forms of income, also may use Form 1040A to file a joint return (More about joint returns in the next dispatch.)

If your income was less than \$600, you need not file any tax return at all, but if taxes were withheld, then you must file to get the money back. Again, 1040A may be used.

The card form calls for 16 items of basic information such as your name and address, social security number, employer's name, your wages, amount of tax withheld, names of children and other dependents and signature.

Form 1040A has three lines which give you the choice 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 using the card form will automatically get the standard 10 per cent deduction for medical expenses, contributions and the like, without any extra calculating.)

**Address in Booklet**  
Make out your check or money order to "Internal Revenue Service" and mail it with your return to your district director of internal revenue. There is at least one district director in each state and you can find his address on the inside of the tax instruction booklet.

If you file on Form 1040A and decide not to figure your tax yourself, you send the form to the district director and he will calculate your tax and send you a bill or refund check.

In either case, be sure to enclose Copy B of all your Form W-2's, showing how much you earned last year and how much was taken out for taxes. We must have these Form W-2's with your return.

When you fill out your return, 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.

Taxpayers who may not use the card form—and who must use Form 1040—include those who have wage or salary income of \$5,000 or more, or more than \$100 of other income, and those who wish to

itemize their deductions because they are bigger than the standard allowance of 10 per cent of income.

**Two Changes in Form**

For you 1040 users, a word about two changes in the form since last year. You will see that we have divided line 6 on page 1 into two parts, 6(a) and 6(b). Only 6(a), relating to business expenses of employees, is really new this year, and I have previously announced that you do not have to fill it in. Line 6(b) is for listing excludable sick pay, shown last year as line 6.

We included line 6(a) because we think it will make things easier both for you and for us. But not everyone has kept complete records of 1957 business expenses—such as hotel bills and railroad fares—so we are not insisting that you fill in 6(a) until next year. In the meantime be sure to keep accurate records this year of your business expenses and whatever money you receive from your employer on your expense account. (Incidentally, there is a new Form—2106—this year for listing

travel and other expenses claimed as a deduction.)

The other change this year in Form 1040 is on page 2. You will find one block labeled "other deductions." This replaces three separate blocks we used to label "casualty losses," "child care" and "miscellaneous."

**Automatic Deduction**

If you use only the first page of Form 1040, you determine your tax from the tax table on the back page of the official instructions which have been mailed to you (or can be picked up at most banks and Post Offices). The table gives you an automatic,

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 or page 3 and compute your tax on the rate tables which are provided on page 11 of the instruction booklet.

For help in preparing your return you may consult the district office or the nearest field office of the Internal Revenue Service. It helps you (and may save your time) if you telephone first. Then, if your problem is too complicated to be answered over the phone, come in person to our nearest office. Our advice is free.

## Quotes From the News

By UNITED PRESS

Washington—AFL-CIO Legislative Representative Hyman Bookbinder, in discussing his proposals for stimulating the national economy:

"It is absolutely shocking to me how the spokesmen of this administration for these many months have been trying to tranquilize the American people into believing that we are having no recession."

London—Mrs. Jamesina Orsborne, Britain's so-called "Last of the Buccaneers," giving her opinion of the real character of her husband:

"The whole world thinks my husband was a hero but they have been hoaxed."

New York—James Farrel, father of test "spaceman" Donald Farrel, reacting to his son's statement that he would like to make an actual trip to the moon:

"I would try to discourage that. It would be much too hazardous."

Washington—Harold Stassen, speaking on negotiations with Russia:

"There should be a summit conference—the sooner the better."

Jakarta, Indonesia—Lt. Col. Pamurahardjo, head of the Indonesian government's "National Federation for the Liberation of West Irian" (Dutch New Guinea) . . . in a statement about the Sumatran rebellion to President Sukarno:

"We are sure you will take steps . . . We'll fight all those who have played with ultimatums and proclamations."

### INCOME TAX TIPS

Washington—If on your tax return you must include as income money from wages and salary, benefits from union while on strike, dividends and interest, rents, royalties from patents and copyrights, tips, jury fees, contest or gambling winnings, estate or trust income, annuities, pensions, and a few other sources.

Do not include as income dividends on veteran's service life insurance, social security benefits, state bonus to veterans, life insurance proceeds upon death, workman's compensation for sickness and injury, state unemployment payments, refunds of federal income tax, repayment of loans, and monthly government allowances to families of servicemen.

States under 65 years of age with income last year of at least \$600 must file. If you were 65 by Dec. 31, 1957, you need file only if your income was \$1,200 or more.

There are two basic forms for filing—Form 1040, four pages printed on white paper,

## Glascoc Named To Counselor Job For Forest Group

Effective April 1, 1958, Hardin R. Glascoc Jr., will assume the position of forest counselor for Western Forestry and Conservation association with offices in Portland.

Mr. Glascoc brings to the association more than 10 years of outstanding work in the Pacific Northwest in logging, forest management, fire prevention, and tree farm operation.

After serving four years in the Navy he returned to the College of Forestry, University of Washington, to obtain his forestry degree in 1947. He served as land manager for Bloedel Timberlands Development, Inc., Seattle, specializing in survey and forestry inventory work, until he became district forester for the Industrial Forestry association in 1951, working in eleven western Oregon counties with headquarters in Eugene.

He is treasurer of the Willamette Valley Logging conference, a member of the Society of American Foresters, American Forestry association, Oregon Committee of American Forestry Products industries, and University of Washington Forestry Alumni association. He is married with three children and will make his home in Portland.

## Senator Attacks Lack of Decision

Washington—A Senator's attack on what he called Air Force "lack of decision" has led to disclosure of plans for an 18,000-mile-an-hour manned rocket ship.

Air Force sources said they hope the craft, called the X-15B, will put the first man into orbit around the earth and bring him back safely.

It would be an advanced version of the X-15 rocket ship which the Air Force and the National Advisory committee for aeronautics (NACA) plan to fly 100 miles above the earth at about 4,000 miles an hour early next year.

Sen. Dennis M. Chavez (D-N.M.) chairman of the Senate Defense Appropriations subcommittee, revealed in a statement Saturday that he was briefed last October by the Air Force on plans for an X-15B "manned recoverable space vehicle." Four months later, he said, Air Force chiefs still have not given the go-ahead to the project.

Chavez cited this as an example of "lack of decision" on space projects. "Each day these decisions are delayed gives our Communist adversaries more time to advance beyond our state of art," Chavez said.

New Delhi—Henry Cabot Lodge Jr., U. S. ambassador to the United Nations, today restated the American position that Red China cannot be admitted to U.N. membership because it is "not a peace loving nation."

Maybe this is overdoing it a trifle, but—



You could get this impression of Minute Man service—it's so swift, so thorough, so complete. Best of all, it happens automatically, the moment you drive in.

Our customers tell us once you've tried it you're not likely to be satisfied with anything less. Because (the customers add) the service you get at a Union Oil station is as good as the gasoline.

This is exorbitant praise because the gasoline is the West's most powerful premium—new Royal 76.

Minute Man service plus new Royal 76 gasoline. Reason enough to make your next stop the sign of the big 76 where—you know you always get the finest.

UNION OIL COMPANY OF CALIFORNIA



TUNE IN: THE 76 SPORTS CLUB EVERY WEEK ON ABC-TV • ASK FOR: FREE SPORTS BOOKS AT YOUR NEIGHBORHOOD UNION STATION

Newberry's

Monday Night

DOORBUSTERS

Prices Effective 6 to 9 Tonight Only!

FOUNTAIN SPECIAL!

Strawberry Short Cake

Bring the family to Newberry's for Dessert Monday night. Made with Fresh Frozen Strawberry and Homemade Cake with rich whipped cream. Reg. 25c—All for

10¢

YARDAGE SPECIAL!

SPRING WOOL  
and WOOL BLENDS

All Light Spring Colors in Solids, Tweeds, Fleck and Plaids. A wonderful selection of colors for skirts, suits or jackets. 60-inch widths. Reg. 3.69 yd. — Special

\$2.47 yd.

DACRON  
PANEL CURTAINS

With clearright finish. Easy to wash, no ironing. Insect and mildew proof. Colors of White, Blue, Green, Pink and Yellow. Size 42x81". Reg. \$1.79 — Special

99¢

This Coupon Worth \$10.00!

ROADMASTER JR.

BICYCLE

Convertible from boys to girls. Puncture proof tires. New safety coaster brakes. Removable side balancing wheels. Reg. \$27.95—Special

\$17.95

With Coupon

J.J. Newberry co.

Sixth & Central • Medford's Bargain Corner