1960 U.S. Income Taxpayers Are Affected by Some Changes

By HENRY J. BECHTOLD
UPI Financial Editor

New York (UPI)—One consolation for the losers in the recent election is that they do not have to pay taxes on the campaign contributions they received.

Henry Bechtold

Neither do the winners, but I'm sure they wouldn't mind too much. This is only one of nearly 60 non-taxable items listed in the 1961 edition of the "U.S. Master Tax Guide" put out by the Commerce Clearing House, Chicago.

This national reporting authority on tax and business law says many taxpayers will be affected by important 1961 federal income tax changes.

The guide also tabulates over 80 separate items which must be reported as income, including such diverse items as "buried treasure" and "tuition" paid by the taxpayer's employer.

Battle Continues

The government continues to wage its battle to improve expense account reporting among businessmen. Four of the forms covering this subject have been revised for 1960 to provide space for information as to certain higher paid individuals.

Newly developed this year are the suggested sales tax deduction guideposts which district directors were authorized to release to taxpayers. These guides so far have been released in Illinois, Pennsylvania and Tennessee.

Among the high spots explained in the guide, which reflects hundreds of new rulings and decisions, are:

Beginning with 1960 tax returns, a taxpayer can deduct all medical expenses for a dependent parent who is age 65 or over before the taxable year is ended.

Double deductions of state taxes resulting from changes in accrual dates are forbidden after 1960.

Real estate investment trusts are now accorded new tax advantages in that only the investors may be taxed on the income.

A declaration of estimated tax for 1961 is not required where a taxpayer's estimated tax liability is less than $40.

Lesser of Difference

For all casualty losses, business and non-business, the deductible loss generally is the lesser of the difference in value of the property before and after the casualty, or the adjusted basis.

The full amount of a tax deficiency must be paid before the taxpayer can sue for an income tax refund in a U.S. district court.

Whether strike benefits are gifts or taxable income is a question of fact.

Depreciation must be computed over the period of useful life of an asset to the taxpayer, rather than over its physical life.

Under the declining balance method, an asset cannot be depreciated below "reasonable salvage value."

A margin buyer of stock is not entitled to a dividend-received credit on a so-called "short dividend."

Whether strike benefits are gifts or taxable income is a question of fact.

Mild Winter Said Up to Behavior of Lofty Jet Streams

Washington (UPI)—It looks as though we might be in for a generally mild winter—

—If the prevailing westerlies keep about the same course they are on now.

—If these lofty winds, also called jet streams, don't weaken and start meandering.

These are big "ifs" and the Weather Bureau wouldn't bet you a dead match that this winter won't turn out to be as mean as last.

Performing Better

Still, the high westerlies are performing a lot better than they were a year ago at this time, and there is no sign that they are about to doublecross us.

On the strength of their conduct during the first half of November, the bureau in its "30-day outlook" issued Wednesday predicted mild weather on the average for the month ending in mid-November the month ending in mid-December.

The westerlies are great rivers of air which flow west to east around the Northern Hemisphere. They channel the weather, so to speak.

Get Off Course

Last fall for some reason they got off their normal course. Instead of moving generally over the middle of the country, they toured as far south as the Gulf of Mexico.

Moreover, instead of driving more or less straight across the continent, they meandered. The result was that cold air masses from Canada and Alaska were channeled southward.

This fall, the reverse is true. The westerlies are farther north than normal and moving faster than normal. They are crossing the country along the U.S.-Canadian border.

Because they come in from the Pacific their temperatures are on the mild side, and because they are moving fast and straight, they are fending off invasions of cold air from the far north.

Senate Campaign Costs Are Listed

Salem, Ore. — (UPI) — Mrs. Maurine Neuberger's successful campaign for the U.S. Senate cost $96,208, according to an expense report filed with the state elections division. Supporters of her Republican opponent, Elmo Smith, listed expenses of $84,612.

Deadline for filing campaign expense reports was Friday.

Backers of Secretary of State Howell Appling Jr., who defeated Monroe Sweetland for secretary, spent $49,843.

State Treasurer Howard C. Belton's campaign cost $13,333, according to the filing, and supporters of State Sen. Carl Francis, who lost out for attorney general, listed expenses of $11,354.

The elections division is still auditing the filings and the bulk of them will not be available until next week.

News About Servicemen

RECENT ENLISTMENTS

Thirteen Jackson county men have enlisted in the Army and are currently undergoing eight weeks of basic training at Ft. Ord, Calif.

They are Norris Cleveland Connr, 942 Havn st., Medford; Kenneth Delbert Lawrentz, 52 Mace rd., Medford; Clarence Leroy Sproul, 502 Alice st., Medford; Nixon Cecil Hall, 2133 Spring st., Medford; John Warren Horton, 687 Airport rd., Medford; James Leroy Wood, 3167 Connell ave., Central Point; Cartee John Wood, Medford.

Charles Claude Roseberry, 573 Fordyce st., Ashland; Delvin Lawrence Varin, Gold Hill; Ronald Lee Ross, Gold Hill; Richard James Lamb, Rogue River; Robert Tyrone Coffman, 170 Wilson rd., Central Point; David Melvin Savage, 151 Coolidge st., Ashland.

NAVY ENLISTEE

Gary Smith, son of Mr. and Mrs. Glenn Smith, route 1, Jacksonville, has enlisted in the Navy reserve, and will be stationed at Ft. Ord, Calif., for six months' active duty. He graduated from Medford High school in 1960.

STARTS SEA DUTY

John Clemans is stationed aboard the USS Oklahoma City, the latest missile carrier to be commissioned by the Navy. He returned home recently to spend a week end with his parents, Mr. and Mrs. R. E. Clemans, route 1, Eagle Point. Clemans is leaving for an 18-month cruise later this month.

STATIONED IN EAST

Brothers, sons of Mr. and Mrs. D. R. Flowers, 355 Berrydale ave., are currently stationed with the U.S. Army on the East coast.

Pvt. Dale Flowers Jr. is stationed at the Aberdeen Proving Ground, Aberdeen, Md., where he is a mathematician in the engineering department of the research laboratory. He is a graduate of Southern Oregon college.

Sgt. Dwanne Flowers is with the medical corps stationed at Dewitt Army hospital, Ft. Belvoir, Va.

COMPLETES TRAINING

Marine Pvt. Michael L. Reese, son of Mr. and Mrs. A. C. Reese, Phoenix, completed four weeks of individual combat training recently at the Marine Corps base, Camp Pendleton, Calif. The course included the latest infantry tactics, first aid, demolitions, field fortifications and advanced schooling on weapons.

HOME ON LEAVE

James Loring Martin, fireman apprentice, is spending 14 days recruit leave at the home of his parents, Mr. and Mrs. Loring Martin, 4189 Culver road, Medford. A 1960 Medford High school graduate, the youth qualified for the high school graduate training program on enlistment. Earlier this month he graduated from recruit training at the Naval Training center, San Diego, Calif. He reports to the USS Piedmont, a destroyer tender, for temporary duty awaiting entrance in machinist mate school at Great Lakes, Ill.

4-H NEWS

Westside Hayburners

The monthly meeting of the Westside Hayburners 4-H club was held at the home of Susan Tinsley on Nov. 12.

Pam Roberts gave a report on the film, "Quarter Horses in Action," that was shown at the courthouse on Nov. 10.

The Oregon Cattlemen association's third place award won by the club was shown at the meeting.

Under new business the club planned a ride to John's Peak on Dec. 10. There was also a discussion about changing the club emblem.

Refreshments were served and the meeting was adjourned.

Arlene Carter,
Reporter.

Broadcasters Told To Eliminate Some Misconceptions

Salem — (UPI) — Delegates to the 1960 fall meeting of the Oregon Association of Broadcasters were told here Friday that the industry must make a coordinated effort to eliminate some "gross misunderstandings" about broadcasting.

James McKnight of Sacramento, Calif., West Coast station relations representative for the National Association of Broadcasters, said a vital part of the effort is "subscription and adherence" to the radio code of good practices and the television code.

In this way, McKnight said, each broadcaster will know "whether he is living up to the full implications of the term public service."

Luncheon speaker at the one - day meeting was State Finance Director Freeman Holmer who described broadcasting as "an awesome responsibility." He likened it to the responsibility of public officials.

Holmer challenged the broadcasters to provide greater community coverage and "more depth" in such coverage.

At the same time he said the trend should be away from what he termed "controversial reporting," or reporting done for the sake of stirring up a controversy.

Yturri Will Again Lead Senate GOPs

Salem — (UPI) — Republican officials said Friday that when GOP legislators meet here Dec. 3 there will be no caucus of state senators, meaning that Sen. Anthony Yturri (R-Ontario) will again be the party's minority leader in the senate.

A GOP caucus of state representatives is still scheduled, however.

WARHEADS FOUND

Marietta, Ga. — (UPI) — Two explosive rocket warheads and a rocket motor believed stolen by two children from Dobbins AFB earlier this week, were found Friday hidden in underbrush near the base supply dump. The FBI is questioning school children in the area.

OIL SOURCE

Providence—A very fine oil for lubricating watches is obtained from the head and body of the common porpoise.

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- Dandy To Burn With Dry Wood
- Big Double Load or Single Load

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Cranberry Sauce OCEAN SPRAY whole or jellied styles. 3 300 cans 69¢

Mincemeat NALLEY'S. What's Thanksgiving dinner without a steaming-hot mince pie. Fine quality. Thrifty price. 28-oz. jar 39¢

Mince Pie OR PUMPKIN PIE. Famous BEL-AIR premium quality frozen pies. Ready to bake. 24-oz.—Reg. 49c. 8 in. pies 39¢

Lucerne Egg Nog Rich, non-alcoholic. Finest quality money can buy. Full qt. 59¢

Large "AA" Eggs CREAM O' THE CROP. Ranch-fresh, candled and graded by hand to make sure each egg is perfect. Doz. 59¢

Libby Pumpkin Fancy quality. A must for festive Thanksgiving menus. 5 2½ cans $1

Del Monte Corn Finest cream style golden bantam. 303 can 21¢

Frozen Peas BEL-AIR "Premium quality". All the flavor and goodness of freshly picked tender all green peas. 5 10-oz. pkgs. $1

Canned Yams	Jack O' Lantern Heavy Syrup	40-oz. can 39c
Candied Yams	Bel-air "premium" frozen	14-oz. pkg. 29c
Sweet Potatoes	Town House heavy syrup	23-oz. can 29c
Green Beans	Town House cut or sliced	5 303 cans $1
Fancy Peas	Town House sweet 'n tender	6 303 cans $1
Pineapple	Lalani sliced; heavy syrup	No. 2 can 35c
Cling Peaches	Town House halves or slices	3 2½ cans $1
Peaches	Town House, freestones; halves or slices	3 2½ cans $1
Fruit Cocktail	Town House fancy quality	4 303 cans $1

Johnson's Bakery
Pumpkin Pies 9" 89¢ – 8" 69¢
Mince Pies 9" 95¢ – 8" 74¢
Stolen Bread 69¢ & 89¢
Variety of Dinner Rolls and Fruit Cakes, all sizes.

LUCERNE Premium quality sweet cream
Grade "AA" Butter 1-lb. print 59¢

Naturally, you'll want the finest spread money can buy for your holiday dinner. Here it is; delicious creamy fresh Lucerne butter.

Whipping Cream	Lucerne 36%	pint 65c
Sour Cream	Lucerne, None finer	pint 55c
Half & Half	Lucerne 12% cream	pint 29c

Gold Bond Stamps

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Save them regularly for EXTRA Safeway savings.

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CRANBERRIES Bring your craving for finest quality cranberries to Safeway this week. Oregon grown OCEAN SPRAY brand . . . a must for your holiday dinner. 1-lb. pkgs. 19¢

Fancy Golden Yams	Gold Rush variety. Excellent mellow flavor.	lb. 10¢
Crisp Pascal Celery	Thick straight stalks. Crunchin' good.	lb. 10¢
No. 1 Red Potatoes	Shallow-eyed. A thrifty buy. 10 lbs.	49¢
Juice Oranges	Sweet, juicy thin-skinned lb.	15¢
Red Delicious	Extra-fancy N'west apples lb.	19¢
Emperor Grapes	For dessert & snacks lb.	15¢
Cauliflower	Compact, snowy white heads	lb. 13c
Boiler Onions	Mild flavor; for creaming	5-lb. bag 29c
Celery Hearts	Extra tender; fresh, crisp	pkg. 29c
Fresh Nuts	Filberts, Walnuts, Brazils, Almonds	lb. 49c

Remember these items for your Holiday meal: Cucumbers, Green Peppers, Sweet Potatoes, Fresh Dates, Brussels Sprouts, Lettuce, Radishes, Green Onions, Vine-ripened Tomatoes, and Fresh Mushrooms.

Prices in this advertisement are effective through Wednesday, November 23, at Safeway in Medford. We reserve the right to limit.

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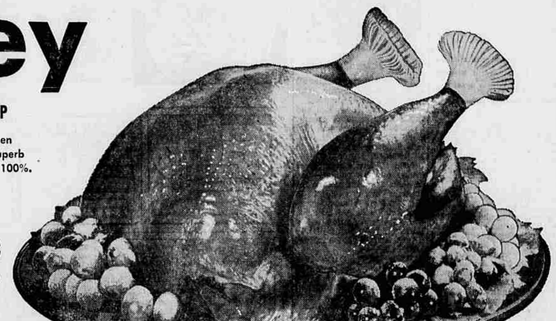
Turkey
U.S. GRADE "A" YOUNG, 1960 CROP
Plump, broad-brested, oven-ready birds. Flash-frozen to protect and preserve delicate flavor and superb quality. Every turkey guaranteed to please you 100%.



8-16 lbs. 45¢ lb. 17 lbs. & over 39¢ lb.

Perfect for the small family
Beltsville Roaster Turkeys 4-7 lbs. Per lb. 59¢
Manor House—flash-frozen, oven-ready

Stuffing, Dressing, Spices

Stuffing Bread	Mrs. Wright's unseasoned	lge. loaf 31c
Stuffing Mix	Mrs. Cubbison's Diced, Seasoned	7½-oz. pkg. 29c
Poultry Seasoning	Crown Colony finest quality	1-oz. size 19c
Crown Colony Rubbed Sage		⅝-oz. size 19c
Chopped Walnut Meats	Tigard brand	6-oz. pkg. 59c
Apple Pie Spice	Crown Colony enhances flavor	1¼-oz. size 35c
Westag Vanilla	Imitation flavoring	16-oz. bottle 39c
All Spice	Crown Colony Finest quality	1½-oz. size 33c

BEEF RIB ROAST "USDA CHOICE" beef . . . scientifically aged for peak tenderness, flavor and good eating . . . carefully trimmed of all excess fat, bone and waste. Here's a terrific value on the "King of Oven Roasts". lb. 79¢

HAMS Fully smoked, skinned, short-shanked, grand eating. A Safeway feature.

Boneless Portion No waste, easy to carve roast. 2½ lbs. lb. 79¢

Butt End Piece		lb. 55c
Ham Center Slices		lb. 98c
Whole or Shank Half		lb. 49c

Morrell's Pride
Canned Hams Fully cooked, boneless. 5-lb. tin $4.39
Pacific Oysters Fresh pack; medium size. 12-oz. jar 59¢
Ground Beef Fresh daily; it doesn't cook away. lb. 49¢

Select These Items For a Hearty Breakfast

Orange Juice	BEL-AIR "premium frozen concentrate	4 6-oz. cans 89¢
Cereals	Special "K", 10½-oz.; Post Tens, or Carnation Instant. Mix 'em — match 'em.	2 pkgs. 89¢
Instant Coffee	Safeway 100% pure coffee. Why pay more.	6-oz. jar 96¢
Raspberry Twist	Curtsy Oven-fresh pastry feature.	pkg. 35¢

Safeway Meats . . . Guaranteed to Please

Beef Rib Steaks	"USDA CHOICE" closely trimmed. lb.	98¢
L.I. Ducklings	Quick frozen, oven-ready. 4 to 4½ lbs. lb.	55¢
Pure Pork Sausage	Delicately seasoned lb.	49¢
Frozen Veal Steaks	Manor House 6 3-oz.	$1
Swift's Bacon	"Premium" sliced 1-lb. sweet smoke flavor. pkg.	69¢

OVEN-READY GEESE — 6 to 10 pounds and FRESH DRESSED TURKEYS available on special orders.

Almaden Wines	Burgundy, Sauterne	fifth	$1.19
Cal-Ore Wines	Sweet varieties	half gal.	$1.49
Vino Paisano	Gallo wine	half gal.	$1.49
Famiglia Cribari	Red wine	half gal.	$1.39
Beverages Cola, Ginger Ale Soda, etc. plus deposit	fragmont, Root Beer,	6 32-oz. bottles	$1
Alka-Seltzer	Speedy relief	lge. pkg.	54c

NEW Skylark BROWN & SERVE ROLLS
Enjoy the delicious assortment of "premium quality" dinner rolls from Safeway's modern Portland Bakery. Easy to prepare.

Skylark Twin Rolls		pkg. of 12 35c
White Twin Rolls	Light fluffy	pkg. of 12 35c
Multi-Grain Rolls	Heat 'n serve	pkg. of 12 35c
Mixed Rolls	White and Multi-grain	pkg. of 12 35c

NEW Skylark Premium Quality WHOLE WHEAT or WHITE
New richer recipe! Softer, better tasting. It's the greatest! Try it today.
22½-oz. loaf 33¢
Mrs. Wright's Bread White or wheat lge. 31c

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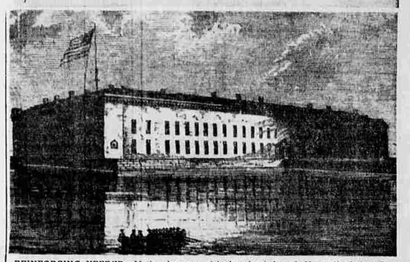
THIS WAS THE CIVIL WAR



REINFORCING NEEDED—If the day was clear, Maj. Robert Anderson could see his entire command—including unfinished Fort Sumter. Sitting in the middle of the channel, Sumter was being built on a man-made island of granite. After an inspection, Anderson recommended that Sumter be finished and reinforced. He realized that Fort Moultrie, his headquarters, needed reinforcing, also. Anderson was to ask for reinforcements six times before the war started, but he would never get them. (UPI Telephoto From New York Historical Society)

New Leader for Charleston

By MERTON T. AKERS
UPI Correspondent

The firebrands and the few cool heads of seceding South Carolina already had been summoned to vote on secession when, on Nov. 21, 1860, a middle-sized Regular Army major of artillery, his dark hair shot with gray, arrived at Ft. Moultrie and took command of the U.S. defenses for Charleston.

Even as he hand-counted his garrison force of 64 men and six officers — he did, indeed, have a surgeon and a chaplain and a brass band of 13 in addition — Charleston itself was stoked to the point of spontaneous combustion.

Military companies, old and new drilled every night on the cobbled streets. Hoop-skirted ladies forewent teas to sew uniforms and flags. Slave owners counted their chattels against the time when they would be needed to dig trenches and throw up earthworks.

These sights, which Maj. Robert Anderson saw when he left the steam cars from Washington, must have been disheartening to the 55-year-old Mexican War veterans, a renowned artillery instructor at the Army academy at West Point.

Forces Are Weak

While the forces of secession were mustering, Anderson, if the day was clear, could see his whole command—such as it was—from Charleston's Battery. This command was: one fort, equipped with guns but held only by a caretaker; one manned fort (six officers, 77 men, a surgeon and a chaplain), voluntarily and run down; one unfinished fort, and one in ruins.

If he suspected, as many did, that his appointment had been due to the fact that he was a Kentuckian and married to a Georgia-born wife he had left in the North because of illness, he showed no evidence of it, then or ever. His loyalty to the Union would prove unquestionable.

Anderson had been told by Secretary of War John B. Floyd that he must hold these forts. Floyd was a Virginian. Also, Floyd was trying to sell 10,000 shoulder arms to South Carolina. But, even so, Anderson may have left the secretary's office with the impression that he would be reinforced.

Commander Is Bypassed

Lt. Gen. Winfield Scott, commander-in-chief of the Army, had been bypassed in issuance of Anderson's orders. When Anderson called on the old general in New York before he saw Floyd, Scott was gracious as he always was but told Anderson that any instructions must come from Floyd. Scott had maintained his offices in New York since he had quarreled with President Franklin Pierce years before.

So the fuse already had been inserted into the powder keg when Anderson arrived on the scene. When it would be set off was anybody's guess.

Capt. Abner Doubleday, second in command of the defenses, thought it would be soon. He was thinking of sending his family north.

Nearest to Charleston in Anderson's command was Castle Pickney, about three-quarters of a mile east of the docks on an island called Shute's Folly. It was equipped with heavy guns. Ordnance Sergeant Skillen, his wife and 15-year-old daughter, Kate, were the only inhabitants. Skillen's duty was to oil the guns.

Fort Moultrie, Anderson's headquarters and the only manned work around the harbor, was on Sullivan's Island about four miles across the bay from the city. It was like a homecoming for the major. Early in his Army career he had served a tour of duty there in the days when Moultrie was known as the "country club" of the Army.

On the west bank of the harbor was Ft. Johnson, another Revolutionary work, which had been abandoned and had fallen into ruin.

But there in the center of the channel, like a cork bottling up Charleston, lay unfinished Fort Sumter. Started in 1839, Sumter was built on a man-made island of granite, the "leavings" of New England quarries, a job that consumed 10 years and $500,000. It was a formidable pile. Its plans called for a garrison of 650 men and 146 guns.

But this masonry shell had neither men nor mounted guns.

Strangely, some time before Anderson was assigned to the command, there had been a sudden renewal of interest by Secretary Floyd in the condition of the forts, new appropriations became available and $230,000 was allocated to put the works into good condition. $80,000 to finish Sumter and the rest for Moultrie. Northerners watched this move with some suspicion. Was the Virginian Secretary of war building up the forts so South Carolina would be able to seize a ready-made defense?

Moultrie Is Vulnerable

Capt. John Gray Foster of the U.S. Army Engineers, 37, West Pointer, six feet tall and bearded, was assigned to the job. Fresh from similar work in Maryland he pitched in with civilian construction crews from Charleston and Baltimore. He had started in mid-September at Moultrie and was well along when Anderson arrived.

Over the years a summer resort had grown up on Sullivan's Island and by 1860 nearly surrounded Moultrie. Charlestonians spent the hot summer months in the sea breezes and some lived there the year around. Many of the houses looked down on the fort, making ideal perches for sharpshooters to pick off the garrison.

Drifting sand had piled against the brick bastions until Capt. Doubleday wrote that a herd of cows could have invaded the fort merely by strolling up the sand dunes. One of Anedrson's first orders was to shovel away the sand. Doubleday suggested burning the houses above but Anderson demurred.

Foster's building activities aroused Charlestonians. They set patrols by land and sea to keep his work under surveillance. Wearing the blue cockades of secession, they strolled about Moultrie watching the progress. Officers of the mushrooming military companies visited the work and made notes. More than one remarked how generous it was of the government to repair the forts before they took over. Even Anderson, normally a close-mouthed man, remarked that the secessionists seemed bent on taking the fort.

Pleas Go Unheeded

Anderson inspected Castle Pickney. Here was a fort he could defend. Its guns dominated the city.

Then he looked over Sumter.

Then he reported to Washington in terms that would plut Floyd on notice.

He recommended:

Garrison Castle Pickney immediately to help defend Moultrie which was wide open to attack.

Complete Sumter—the key to the situation—and garrison it.

Sizable reinforcements must be sent and soon.

Five other times before the war started Anderson would request reinforcements. He never got them.

(Next week — The wheels of secession begin turning in five states.)

STRATEGY OF KLANSMEN

Montgomery, Ala. — (UPI) — About 300 Alabama Ku Klux Klansmen met during the week end at a secluded spot on the outskirts of Montgomery to map strategy for preventing school integration in the state. The meeting was closed to newsmen after one Klansman declared, "We don't like reporters and we don't like newspapers."

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