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Fees In Marion County		Penalty After March 1st	
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Female	$2.00	Female	$4.00

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Salem, Oregon

NOTICE

Personal property taxpayers are required to file an invoice as of January 1, 1957, with the Assessor for an assessment base. Assessment must be filled on or before March 2, 1957. Penalty provided after due date.

Trucks and automobiles carrying State license plates, and furniture in private homes are exempt.

Trailer houses, licensed or unlicensed, being used as a residence, and furniture in Motels, Hotels, Apartments and rooming houses are subject to taxation.

If you have not received an assessment blank, Please notify the Assessor's Office.

Jason T. Anderson

Linn County Assessor

Income Tax Tips

(Editor's Note: Tax relief possibilities stemming from illness or disability are discussed in this article prepared by the tax committee of the Oregon Association of Public Accountants and presented by The Mill City Enterprise as a reader service.)

"Pass the aspirin—it's tax time again."

That appropriate headline appeared in one Oregon paper carrying this income tax series.

There's at least one comforting thought: Under certain circumstances that cost of the aspirin may be deductible.

Because of the financial burdens resulting from illness and disability, a number of tax relief provisions are included in the regulations.

In general, if there was illness in your family during 1956, you are entitled to deduct medical expenses that are in excess of 3 per cent of your adjusted gross income. These, of course, must be itemized.

If you or your spouse are 65 or over, the 3 per cent limitation does not apply to your medical expenses. On the other hand, it does apply to the medical expenses you incurred for your dependents.

Items you may include in your list of deductible medical costs include fees of doctors, dentists, hospitals and nurses; premiums for health, accident and hospitalization insurance. You can't deduct medical expenses paid or reimbursed by insurance.

There is a "ceiling" for your medical deduction as explained in the instruction book.

Prescriptions, medicines and drugs may be included in the medical deduction to the extent that they exceed 1 per cent of your adjusted gross income. Transportation necessitated by medical care is deductible in some cases.

"Sick pay" that you received from your employer or his insurance company generally is free of tax. This applies to:

1. Continuation of wages during period absent due to illness or injury.
2. Payment for medical expense of the employe, his spouse or his dependents.
3. Payment for injury of employe, his spouse or his dependents.

These limitations have been set up:

1. The exempt maximum is $100 per week (plus any amounts which came from your own contributions to the sickness-and-accident plan)
2. There will be a seven-day waiting period before the exemption applies. Any payments for the first seven days of illness won't be exempt. (The seven-day wait won't apply if you were hospitalized at least one day because of illness during this period. If the absence was because of injury, there is no waiting period.)

If the sickness payments described above were included in wages shown on your withholding slips, substract the proper amount from your income on the first page of Form 1040. Be sure to attach an explanation as detailed in the instructions.

The exemption is not limited to payments under insurance policies. It also applies to payments under any accident-and-health plan for employes.

Incidentally, a plan may cover even just one employe and may consist of an employer's policy of continuing wages while employes are absent because of illness or injury. In fact, almost any recognized plan will qualify.

Be sure to keep careful records of sick benefits and your deductible expenses, both to be sure that none is overlooked and to prevent needless challenge.

Further information on this phase of preparing your return is included in the instruction book. You may wish to take up specific sick pay and medical expense problems with your public accountant when your 1956 return is prepared.

* * *

(Editor's Note: Allowable child-care deductions are of vital concern to many preparing their federal tax return.

Oregon's public accountants and internal revenue workers each year answer many questions about the child care—or "baby-sitter"—deduction which provides some tax relief for women and widowers who qualify. The allowance, however, is quite limited.

Actually, the deduction is one of the most clear-cut, and is usually easy to determine whether Mrs. or Mr. Taxpayer is entitled to it.

The deduction is tailored, as the name indicates, for those who must pay others to care for their dependents in order to make a living themselves.

The maximum amount of this deduction is $600 regardless of how many children or dependents the taxpayer has and how much more than $600 may have been paid for their care. If less than $600 was paid, then only the amount actually spent is deductible.

The child must be the taxpayer's daughter, step-daughter, son or stepson and must be under 12 years of age. If any dependent, regardless of age, is physically or mentally incapable of self-care, expenses paid for his or her care for the purpose of enabling the taxpayer to be gainfully employed also qualify.

Those entitled to this deduction are a widow, widower, a married woman who files a joint return with her husband, or an unmarried person who is divorced, or legally separated from her or his spouse.

A "widower" is defined as a divorced man or one who is separated from his wife under a decree or separate maintenance at the close of the taxable year, as well as a man whose spouse has died and who has not remarried.

In the case of a married working mother filing a joint return with her husband, the combined adjusted gross income will determine the amount of deduction that may be claimed. If the combined income is $4500 or less, the maximum deduction of $600 may be allowed. The excess of $4500 will deduce the allowable deduction by any such excess. For example, if the combined income is $4800, the maximum allowable deduction is $300, and if the combined income is $5100 no deduction is allowable.

If the taxpayer pays someone who is claimed as his or her dependent to care for the children, then the amount so paid is not deductible.

If the child reaches the age of 12 during the taxable year, then only that amount spent for care, not in excess of $600, which was incurred before the 12th birthday is deductible.

If the taxpayer is employed only part time and the amount paid for child care covers a longer period of time, then only that portion paid when the taxpayer is gainfully employed will be allowed as a deduction. For example: A working mother pays a nursery $20 per week to care for her child full days while she works from 8 a. m. until 12 noon; so one-half the child care costs, or $10 per week, will be allowed.

To summarize: The care of the child or dependent must be for the purpose of enabling the taxpayer to be gainfully employed, the expenses must be paid in the year in which they are incurred, the child must be under 12 years of age, and the maximum deduction is $600 regardless of how many children the taxpayer may have.

The telephone-information department of the internal revenue service can provide further details, as can your public accountant in the event that you use outside help in preparing your return.

ANSWER THIS QUESTION

Am I My Brother's Keeper?

Those words do come from the Bible. And they have sometimes been quoted to justify a man's lack of concern for the welfare of others.

When we quote Scripture we must be careful WHOM we are quoting!

It was Cain, the first murderer, who asked that biting question. God had said, "Where is Abel, thy brother?" And Cain was trying to escape the consequences of his crime.

Each of us is responsible for his brother's welfare. That is the very reason this feature is appearing in your newspaper.

You and your family need the spiritual resources our churches offer. In whichever Christian congregation you select there are waiting to welcome you many men and women and young people whose faith has taught them a deep concern for their brothers.

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Day	Book	Chapter	Verses
Sunday	Genesis	4	1-15
Monday	Matthew	20	20-28
Tuesday	Luke	4	16-30
Wednesd'y	1 Corinthians	8	1-13
Thursday	James	1	19-27
Friday	1 John	3	1-16
Saturday	1 John	4	10-21

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