

Member of THE ASSOCIATED PRESS
The Associated Press is exclusively entitled to the use of reproduction of all news dispatches credited to it, or not otherwise credited to this paper, and also the local news published therein. All rights of reproduction of special dispatches are also reserved.

FRANK JENKINS
Editor

Herald and News
A temporary combination of the Evening Herald and the Klamath News. Published every afternoon except Sunday at Klamath Falls, Oregon, by the Herald Publishing Co. and the Klamath News Publishing Company.
Entered as second class matter at the postoffice of Klamath Falls, Ore., on August 25, 1906 under act of congress, March 3, 1879.

Member of AMERICAN BUREAU OF CIRCULATION
Represented Nationally by WEST-HOLLEDAY CO., INC.
San Francisco, New York, Seattle, Chicago, Portland, Los Angeles.

MALCOLM EPLEY
Managing Editor

Today's Roundup

By MALCOLM EPLEY
WHEN it was recently suggested that men pitch in and help on the surgical dressing project, it was apparent that some of our male friends seized eagerly on the theory that men's hands are clumsy, inefficient and useless in work of this nature. Well, men, the bad news is out. Men can do the job, and do it well. That was proved conclusively Monday night, when 38 patriotic males turned out for an evening's work at the Red Cross headquarters, and folded an unusually large number of passable surgical dressings. The men learned quickly. They concentrated upon the job. Their hands proved skillful. One of the fellows who told us he didn't think men could do the job because of clumsy hands can do the most beautiful job of shuffling cards you ever saw. We have a hunch he was doing that Monday night during the men's hour at the Red Cross headquarters. Men will make dressings again next Monday night. Any man in the community who wants to help out is welcome to attend. After a night's experience, we can promise anybody who does it a lot of personal satisfaction at the close of the evening.

City Tax Problems

A NEED for property tax relief inside cities was the basic argument that prompted Klamath Real Estate board members to endorse the city's highway revenue bill, which is opposed by the county chamber of commerce. While we do not favor this bill, we do think that the time is past due for a more sympathetic consideration of the cities' tax problems by legislators and civic organizations. For many years, there has been in evidence a tendency of the larger governmental units to invade the revenue sources of the smaller ones. About a decade ago, the federal government got into the gas tax field, which theretofore had been the exclusive revenue source of the states. The late Senator Frederick Steiwer was one of the critics of the government's move in this direction, and there was powerful talk at that time about restoring this exclusive field to the states after the "emergency" passed. Such emergencies go on forever, and we are still paying a federal gas tax. The state, in turn, has been moving in on sources of city revenue. Klamath Falls lost heavily in revenue when state liquor control went into effect. There is now in the legislature a bill providing for the taxing of "juke boxes," which heretofore have been taxed exclusively by the cities. While the proposed state tax would be in addition to city licenses, the probable next step will be pressure from the juke box operators to get out from under city taxes on the grounds that their business won't stand both state and city tapping. A fairer bill would provide for a state tax on juke boxes outside the limits of municipalities. That would tend to equalize the taxes as between cities and outside areas.

Wise Canine

THIS writer owns a wise old dog, but he's even smarter than we knew. Saturday night, as we were leaving the house, old Tip came trotting down the snowy alley, a big package in his mouth. He deposited the package carefully at our feet, and wagged his tail for commendation, which he certainly had coming. For inside the undamaged wrapping was nothing less than a large roast from a local meat market. Times being what they are that was quite a contribution to the family larder. In times of meat plenty, old Tip has never gone to the trouble of bringing home any choice morsels he may have picked up. We're convinced he knows about the shortage. Sunday morning, we called several neighbors. None of them had lost a roast. We meant to write about this matter here yesterday, but got mixed up in the coverage of a shooting and didn't have time. Now, the roast is in the family refrigerator, and anybody who can identify same is reluctantly welcome to it—or the market value, which is plainly marked on the wrapping paper. But nobody can have our dog. We're increasing his allowance.

WE'VE discussed this matter before, but frequently it seems necessary to remind readers that anonymous letters to the "Telling the Editor" column are not acceptable. Persons who want to say something in this manner should be willing to back up their remarks with their names. We believe the letters column performs an excellent function as a place for public discussion of issues of public interest, and we encourage letters, so long as they are signed. There is another point that we want to make clear. This writer, and this newspaper, do not necessarily subscribe to anything that is said in any published letter. The letters are published as the opinions of the persons who write them—not as the views of this newspaper. Often, the opinions expressed in these letters are contrary to our own.

OBITUARY

ERMA TITUS
Erma Titus, a resident of Bly, Ore., passed away in that city on Monday, February 15, 1943. The deceased was a native of Oregon, and was aged 50 years 5 months and 23 days when called. She is survived by her husband, W. E. Titus of Bly, and one son, Norman White Jr., U. S. army air corps of Pine Bluff, Ark. The remains rest in Ward's Klamath funeral home, 925 High street. The notice of the funeral arrangements will be announced later. Always read the classified ads.

News Behind the News

By PAUL MALLON
WASHINGTON, Feb. 16—The Byrnes order was a move to cure specific manpower shortages by pushing a button from Washington, decreasing an over-all 48-hour week. Primarily, it was supposed to increase production. What it will really accomplish is not clear even yet in the inner discussions that have been going on, or in the hedging announcements which Manpower McNutt has subsequently made. The most vital war industries already are working 24 hours a day. All war plants that have been getting materials, such as autos, ships and aircraft, will hence get no increased production whatever out of the new order. Their manpower problem is due mainly to wide variations in pay rates. The average wage rate in aircraft, for instance, is somewhere around 81 cents an hour, and in shipyards, \$1.20 an hour. Consequently, the turn-over of employees in aircraft has been very high, many of them going into shipyards. In autos, the average rate is even higher. Job freezing was supposed to meet this problem, but did not. The vital steel industry has been working full-blast on the 40-hour week basis, with three 8-hour shifts and a swing shift of 48 hours. What the 48-hour decree will do to it, aside from muddling up the shifts and increasing the labor cost of war production, no one seems able to explain. Certainly it will not increase steel production or solve any manpower problem there.

Personal Value Doubted

HOW the Byrnes scheme was intended to work can be readily understood if you consider a single business firm and its employees. One such firm of wholly white collar workers here has figured the annual cost of the 48-hour week will be \$50,000 in its payroll. By switching from the 40 to the 48 hour week, it will have to pay them time and a half for the additional eight hours, increasing its cost about 30 per cent for each employee (an 8 per cent increase in the average hourly rate.) To make up this \$50,000 loss, it will have to fire a number of employees. These employees are not suited to fill any of the most crucial manpower deficiencies—on the farms, for instance, or the copper mines. They will be mostly women clerks with the least experience and efficiency. They could only do precision work in factories after vocational training, but there are so many individual elements involved, such as personal physical fitness, adaptability, distance of the job from home, the ability of the individual to support himself or herself and family in the transition-apprenticeship, due to the differences in salaries, that even these most hopeful aspects of the move seem limited. Certainly, the laying off of such a great group of workers in the 32 decreed centers, or later on a national scale, will not meet the specific manpower requirements in certain specific lines, even in a general way. The order also is of doubtful personal value to those employees who remain in their jobs, since they will be required to do all of the work of their departed workers for the 30 per cent increase in pay. Thus what sounded and seemed like a move to put this nation into a greater effort on a 48-hour week and increase our war production yet must prove its value in practice.

Same Old Trouble

THE effect on inflation can hardly be measured. Salary increases for those employees who are not laid off will swell the national income and tend to increase inflation problems. This will be offset by whatever degree the income of those who are laid off is diminished in whatever new jobs they find. The effect on inflation, therefore, depends on that incalculable point. The trouble with the Byrnes system is the same old one of centralized government control. Here again is the typical economist and college professor approach. They never believe in curing any situation by direct remedy. They would not think of fixing the shortage of labor on the farm, for instance, by directly taking some soldiers with farm experience and putting them to a plow they know how to run. They have to devise cunning, national economic devices which may be run on a button from Washington. Generally, they upset ten times more things and create ten times more problems than the one they are trying to cure. The hedging restrictions which Mr. McNutt began to issue within 36 hours after delivery of the plan may eventually whittle its effect down to nothing by limiting the number of industries and areas affected. That may yet prove to be the best result possible. But, if the prescribed formula does any of the jobs it set out to do, it will be a miracle, and Mr. Byrnes will indeed be a miracle man. Yesterday's paper was one of the most unpleasant we have read in a long time. It was black with tragic headlines.

Temperature of boiling water is not increased by applying heat under it. Any man can have his own way if there isn't someone in it. **WHEN COLD MISERIES STRIKE** Get Penetro for colds, sniffles, coughs. The stainless steel in mutton suit base. 25-36c. **act fast**

SIDE GLANCES



"Well, if the cook's leaving for a war job, why not invite your mother over for a visit? I hope the last time she was here she didn't take those joking remarks of mine seriously!"

About That Income Tax

DEDUCTIONS FOR TAXES
Taxes are, in general, a deductible item in arriving at net income for federal income tax purposes. In the case of taxes incurred in connection with a trade or profession, the amount is shown in schedule H to arrive at net profit (or loss) from business or profession entered in item 9 of the return, Form 1040; taxes on rental property should be shown in schedule B, while other taxes deductible should be shown in item 14 of deductions. Taxes shown in item 14 must also be supported by an explanation (in schedule C) of the deduction. The deductibility of taxes is subject to four general limitations: 1. Taxes are generally deductible only by the person upon whom they are, by law, imposed; 2. Federal income, war profits, and excess profits taxes are not deductible for federal income tax purposes; 3. Taxes for local benefits, such as assessments for street, sidewalk, sewage, and other local improvements which tend to enhance the value of the property taxed, are not deductible except amounts allocable to maintenance or interest charges; 4. The tax must be a tax for public purposes. Charges for governmental services such as municipal water bills, parking meter charges, service fees, and the like are not deductible as taxes, but are deductible as expenses if incurred in a trade or business. In the case of state and local "sales taxes," if the amount of the tax is measured by the price of the article sold, or by a sum per unit of the article sold, and is separately stated, the amount paid is deductible by the purchaser. The federal tax on gasoline is levied upon the producer or importer, and consequently is not deductible by the individual consumer (except that in the case of gasoline used for business purposes it may be included in the cost of the gasoline as a business expense). Federal duties and excise taxes are, in general, imposed upon the manufacturer, importer, or dealer, and consequently are not deductible by the consumer, or vendee. This applies to the federal excise tax on automobiles, tires, lubricating oils, mechanical refrigerators, radios, and other commodities, as well as to the "luxury taxes" on perfumes, toilet preparations, jewelry, and the like. It also applies to the tax on electrical energy, liquor, tobacco, cigarettes, playing cards, and the like. Taxes imposed by the United States government on the following items may be deducted: Admissions, club dues, telephone and telegraph services, safe deposit boxes, transportation of persons and property, use of motor vehicle or boat, and documents. Federal employment taxes required to be paid by an employer are deductible, but the amount of such taxes required to be withheld by the employer from the compensation of employees as payments are made is not allowable by the employer for federal income tax purposes. In the case of ad valorem property taxes, the deduction is allowed only to the owner of the property. Thus, if a man and his wife are filing separate returns, and the home is owned by the wife, then the property taxes on that home are deductible only in the wife's return. State income taxes paid are allowable tax deductions in the federal income tax return.

Legion to Present Americanism Program At Meeting Tonight

Klamath Post No. 8, American Legion, will hold a regular meeting tonight at 8 o'clock in the Legion hall, Fourth street and Klamath avenue. An Americanism program will be presented with the lives of George Washington and Abraham Lincoln as the subject of the address. S. R. Brown and J. R. Fowler will have charge of the program. Andrew Loney, Jr., director of public school music, will also give a talk and the local chapter of the Red Cross will present a speaker. All visiting Legionnaires and veterans are cordially invited to attend.

Beef Soars to Alltime High On Portland Market

PORTLAND, Ore., Feb. 16 (AP)—Beef soared to an all-time high on the Portland livestock market today with a load of good and choice 980-pound fed steers bringing \$16 per hundred pounds. The U. S. department of agriculture said the high price was caused by the combination of a strong market and the exceptional quality of the steers.

LEARN THE TRUTH ABOUT BOWEL WORMS
Nobody is sure to escape. And roundworms can cause real trouble inside you or your child. Watch for the warning signs: uneasy stomach, nervousness, itchy nose or seat. Get JAYNE'S Vermifuge right away! JAYNE'S is America's leading proprietary worm medicine: used by millions for over a century. Acts gently, yet drives out roundworms. Demand JAYNE'S VERMIFUGE.

TRANSFER OF MILK CONTROL PASSES HOUSE

By PAUL W. HARVEY JR.
SALEM, Feb. 16 (AP)—Governor Earl Snell's bill to transfer the milk control board's functions to the state department of agriculture won unanimous approval today, while the house passed 33 to 25 and sent to the senate a bill to give retirement insurance to persons not now covered by social security. There was no debate on the milk bill, which goes to the governor for signature. But both houses yet must act on proposals to abolish milk control entirely, to abolish it only for the duration of the war, and to peg prices to producers and eliminate the quota system operated by the milk control board. **\$1 Tax** The pension measure, sponsored by the Oregon Pension Federation, would be referred to the people in the May 1944 primary election. Benefits would be given to such persons as farmers, doctors, lawyers, businessmen, teachers, public employees, and others who now are not eligible to federal social security benefits. **Qualification** A tax of \$1 a month would be levied against persons who would be eligible to receive benefits. Sponsors said the state should take care of these persons, because it is doubtful whether the government would take them under the social security plan. To qualify, a recipient would have to be 65 years old, a resident of the country for 15 years, a resident of the state for five of the 10 years preceding the date on which his benefits would start. Persons whose net incomes exceed \$400 a year after reaching the age of 65 could not get benefits. **School Bill** The senate passed and sent to the house bills to permit the state highway commission to cooperate with the federal government in constructing airfields and flight strips, to refund antelope hunting licenses which were not used last year when the season was closed. The house taxation and revenue committee reported out the bills amending the initiative to give school districts surplus income tax revenues to reduce property taxes. The committee provided that up to \$4,000,000 a year in excess revenues can be given districts, and that amounts collected in excess of that figure shall be placed into a reserve fund for future use.

BOSTON WOOL

BOSTON, Feb. 16 (AP-USA)—Sales of fine wool in Arizona were reported in the Boston wool market today at an FOB gross price of 43 cents. Sizable purchases of fine wools were made in Australia and of fine to medium wools in Argentina. Sales of spot Australian wools were made at clean prices from five cents under to full ceiling.

Final Services Held in Baker for George A. Cunning

Final services for George A. Cunning, former Klamath Falls merchant who died Saturday night at his home in Baker, were held Tuesday afternoon in Baker, according to word received here. Lt. Thomas Cunning, only son of the late Mr. Cunning, arrived in Baker from Fort George Wright, Spokane, Wash., friends in Klamath Falls learned. Lt. Cunning is on leave of absence from his post as manager-secretary of the Lewiston, Ida., chamber of commerce. Death of his father was attributed to a heart ailment, Lt. Cunning said.

WYOMING'S FORESTS

Six national forests lie entirely in Wyoming and six partly in it. They cover an approximate area of 9,000,000 acres and contain more than 13 per cent of the state's area.

IF YOU NEED TO BUILD UP RED BLOOD!

And Also Relieve Distress of 'Periodic' Female Weakness!
If you want to build up red blood corpuscles to promote a more refreshed and vigorous bloodstream, more strength and vitality—try this fine blood-iron tonic—Lydia E. Pinkham's Compound TABLETS (with added iron). Taken as directed—Pinkham's Tablets are one of the best and quickest home ways to get precious iron into the blood. Pinkham's Tablets are also famous to relieve distress of female functional monthly disturbances. This is because of their soothing effect on one of WOMAN'S MOST IMPORTANT ORGANS. Taken regularly they help build up resistance against such symptoms. For years Pinkham's Tablets have been thus helping thousands upon thousands of women. Just try them yourself for 30 days. See if you, too, don't benefit. Follow label directions.

J. M. Baker



James Baker, prominent Klamath Falls business man, died at his home early Monday afternoon following a brief illness.

Klamath's Yesterdays

From the files — 40 years ago and 10 years ago.
From the Klamath Republican Feb. 19, 1903
People of Langell valley have had several rabbit drives recently. Last week, 500 rabbits were killed. There were 28 people on horses, six sleigh and two buggy loads and several on foot. They started from the residence of Robert Williams, the area covered was two by three miles. A half-mile of woven wire was stretched and an inclosure 16 feet square arranged for final reception of the pests. Hay is scarce and the price has gone up. **From the Klamath News Feb. 19, 1933**
California Oregon Power company today reported to the city gross earnings of \$512,000 last year, and the Pacific Telephone and Telegraph company reported \$99,121. Today's paper was filled with news of Giuseppe Zangara's attempt to kill President Roosevelt, resulting in the dangerous wounding of Mayor Anton Cermak of Chicago.

Power Commission Accuses Copco of Making Write-Ups

WASHINGTON, Feb. 16 (AP)—The federal power commission accused the California Oregon Power company, Medford, yesterday of making \$4,815,722 in write-ups and ordered the company to remove the items from their books. The FPC, listing cost of the company's plant at \$27,914,210 as of January 1, 1937, said the "amount to be disposed of represents about 18 per cent in excess" of that figure. A mere phone call can get you that policy from Hans Norland, 7176 or 3527.

Wonderful for Skin and Scalp Irritations

Effective Home Treatment Promptly Relieves Torture!
To quickly soothe the itching, burning of eczema, psoriasis, skin and scalp irritations due to external cause—apply odorless liquid Zemo—a Doctor's formula backed by 30 years' success. Zemo ALSO aids healing. Being stainless, invisible—you can apply Zemo anytime—it won't show on skin. Over 25,000,000 packages sold since 60¢, \$1.00. **ZEMO**

PILES SUCCESSFULLY TREATED

NO PAIN — NO HOSPITALIZATION
No Loss of Time
Permanent Result
DR. E. M. MARSHA
Chiropractic Physician
729 No. 7th — Empire Theatre Bldg.
Phone 7516

If You Are NOT a High School Graduate

You Should Enroll in Beauty School Now
A bill already has passed the Oregon House of Representatives which would make two years of high school necessary before enrolling in a school of cosmetic therapy. It also would increase the course of study from 8 to 12 months. However, students enrolled before enactment of the bill would not be affected. This bill may be passed by the Senate and ok'd by the governor within a few days. **Don't Take a Chance—Enroll Now!**
MODERNISTIC BEAUTY COLLEGE
915 Klamath Ave. Phone 3883