

Income Tax Information Explaining Use Of Forms

No. 2—Who Uses What Form
(Editor's Note: This is the second of several stories explaining who has to do what about his income taxes.)

By JAMES MARLOW
WASHINGTON, Feb. 19 (AP)—Generally, taxpayers are divided into two classes: Those who make under or over \$5000. Most make under \$5000.

Those who made less than \$5000 in 1945 won't have to figure their tax. They'll use form W-2, the withholding receipt, or the 1040 short-term.

Those who made \$5000 or over will have to use the 1040 long-form and do their own figuring.

There are just those three ways of making a return: Form W-2, the 1040 short-form, or the 1040 long-form.

Here's an explanation of the forms and who can use them.

First Form
Take form W-2 first:
This is the receipt, about the size of a bank-check, which a boss gives a worker to show the money earned in 1945 and the tax withheld from his wages or salary.

To use it:
1. Your gross income for the year—that is, total income, not just how much was left after paying expenses—must be under \$5000.

2. If you had income in addition to your wages, that income must not have been more than \$100, and the total income must be under \$5000.

3. Your income must have been derived from wages, salary, dividends or interest. Note the kind of income well. It will be explained later in this series.

Deductions
Note this, too: If your deductions for 1945—such as medical expenses, charitable contributions, and so on—were more than 10 per cent of your income—don't use form W-2, you'll lose money. Use form 1040.

Answer a few simple questions on the form W-2 receipt, send it to your internal revenue collector, and be sure you don't send any money with it.

He'll check it. If you still owe him any tax, he'll notify you and then you pay him. If you've been taxed too much, he'll send you a refund.

In checking your tax, he'll look it up in a special table showing what your tax is if your income is under \$5000.

Use Table
(Actually, he'll use the table on the back of form 1040 to check your W-2 return. You can get one of those forms and check it yourself if you want to be sure you've been taxed right.)

Now take the 1040 short-form. (Form 1040 has four pages. Used one way it is the short-form. Used another way, it is the long-form.)

Using 1040 as a short-form, you generally deal only with the first page.

There you write some facts and figures about yourself—such as name, number of dependents—and the wages, salary or other income you had in 1945.

When you do that, look at the table on the back to find your tax. It shows the tax on income up to \$5000. This saves you from figuring it out.

The short-form can be used by anyone with income under

\$5000 from any source. That phrase—from any source—is important.

Example
For example: A doctor or a lawyer paid in fees or a landlord living off rents can use the 1040 short-form if his income is under \$5000.

But such a person cannot use form W-2 which is only for people paid in wages or salary from which tax was regularly withheld.

Remember this, too:
People using form W-2 or the 1040 short-form don't list deductions, such as for medical expenses or union dues. The reason:

For people using those forms a deduction of 10 per cent already has been figured out in the table—used with form W-2 or the 1040 short-term—which shows how much tax they owe.

Don't use form W-2 or the 1040 short-form if you have deductions of more than 10 per cent. Use the 1040 long-form. There you'll have to itemize the deductions but you'll get credit for them.

Now take the 1040 long-form:
You have to use this and figure your own tax if your income was \$5000 or over, whether from wages or any other source. This long form is the only one on which you have to figure your own tax. The table won't help.

Flat Deduction
If you have to use this form, take a flat minimum deduction of \$500 for expenses, even though those expenses were far less than \$500. You take that minimum deduction whether your income was \$5000 or \$50,000.

And you don't have to itemize your deductions when you claim that flat \$500. Just take \$500 of your income.

If your actual expenses were more than \$500, you can claim as much as those expenses were.

Farmers Asked To Plant Cover Crops

TULELAKE, Feb. 19 — Farmers in the Tulelake basin have been asked by the Triple A to plant cover crops in this area to hold land if they are to receive benefits offered by the organization. Farmer reaction to the program is only lukewarm here since there is little need for government appropriation for soil conservation practices that the Triple A advocates.

Siskiyou county gets an appropriation of \$60,000 which goes largely into the Surprise Valley district a grazing area south of here. Modoc county gets \$70,000.

Farmers met last weekend to talk over payment practices for such money as is used here. Dan Crawford is community committeeman for this area.

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Mothers Fete Boy Scouts

MALIN, Feb. 19—Boy Scouts in commemoration of Boy Scout week were feted by their mothers at a potluck supper in the high school February 13 when Robert Lamott, Modoc council executive was present to talk to the boys, their parents and other guests on scouting. Places were marked at long tables for 125 guests. A patriotic theme was carried out in the table appointments and other decorations.

Gary Price, local Scout leader was toastmaster and almost all of the troops' 27 members were present.

Lamott presented a motion picture film on forestry, each patrol demonstrated rope tying, first aid, fire building or some other craft and boys who are in the high school band played three numbers.

Mrs. Lamott accompanied her husband here for the evening and Mr. and Mrs. A. E. Street were also guests.

Bly Residents Protest Bill

Residents of the Bly area have sent a petition carrying around 300 names to Senator Wayne Morse (R-Ore.) in protest of senate bill No. 1678.

This measure was introduced in the senate by Senator Albert W. Hawks of New Jersey and says:

"Every firearm in the United States (rifle, shotgun, pistol, or what not) manufactured after 1890 and of greater than .25 cal. bore is to be reported by its owner with the federal bureau of investigation. Any person failing to comply is liable to a \$2000 fine or imprisonment for one year, or both."

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Vets Advisory Committee Talks Leasing Of Lands

The veterans agricultural advisory committee met last Friday with Lee McMullen, chairman, in the county agent's office. Other organizations represented at the meeting were Klamath Irrigation district, farm security administration, American Legion, veterans administration, U. S. bureau of reclamation and the county court.

Leasing of lands on Lower

French Seeks Speaker Berth

SALEM, Feb. 19 (AP)—State Rep. Giles L. French, Moro republican who represents Gilliam, Morrow, Sherman and Wheeler counties, was in the race today for speaker of the state house of representatives.

French, a veteran who heads the house revenue and taxation committee, is the first man in the speakership race. He filed for reelection yesterday.

Legion Delegates On Way To Capital

PORTLAND, Feb. 19 (AP)—Oregon American Legion delegates to the national convention are en route to Washington D. C., where the convention opens Wednesday.

Clyde Todd, McMinnville; Ray H. Bassett, Salem, and Dr. Charles H. Beaumont, Portland, will attend rehabilitation sessions. John Carson, Portland, will join employment officers' conferences and Tom Stoughton, Portland, the executive sessions in finance affairs.

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Moose Lodge Initiates 57

A class of 57 candidates was initiated into the first degree and 27 into the Legion of the Moose or the second degree, at Eugene February 15 and 16 and an association was formed of the three Moose legions in the state with election of officers.

Norman Neuman of Eugene was named president, Ray Van Meter of Malin, vice president;

C. Banfield, Portland, prelate; Tobe Watkins, Corvallis, secretary-treasurer; Earl Wood, Bend, sergeant-at-arms; J. Hedine of Salem, inner guard; R. Bjork of Astoria, outer guard, with Regional Director N. R. Smith of Seattle installing officer.

A bowling association was also formed and among the directors named were E. W. Tomlin of Klamath Falls and George Hobbs of Merrill. The first tournament will be held in Spokane next November.

The Eugene meeting was well attended with Fannie May

Thompson, recorder for the women's chapter, and W. C. Hooper, secretary of the Klamath Moose lodge, present from here and Ray Van Meter and James Bradshaw representing the Merrill lodge.

USE **666** Cold Preparations Liquid, Tablets, Salve, Nose Drops. Caution: Use only as directed.

100TH BIRTHDAY COOS BAY, Feb. 10 (AP)—Peter Johnson, a long time Coquille resident, now living here, will observe his 100th birthday anniversary Friday. Members of the family plan a party in his honor.

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