

French Government Orders Frontier With Franco Spain Closed March 1

By LOUIS NEVIN
PARIS, Feb. 26 (AP)—The French government today ordered the frontier with Franco Spain closed, effective at midnight, March 1, declaring the present situation in Spain constitutes a "danger for international security."

The French cabinet's action was taken after a lengthy explanation of the situation by Foreign Minister Georges Bidault. The tension between the two countries has been growing for a week.

Last Friday the consultative assembly overwhelmingly voted a protest over the execution of 10 Spanish republicans by the Spanish government. Madrid dispatches last night said 37 persons were convicted by a court-martial at Alcala de Henares on charges of attempting to reorganize the socialist party in Spain and three of them were given 12-year prison terms.

Dangerous Situation
The communique issued after today's cabinet meeting said the ministers had "decided to again inform the government of the United States and Great Britain that the present situation in Spain constitutes a danger for international security."

Early in December France asked the United States and Britain to confer with her on the possibility of breaking off relations with Generalissimo Francisco Franco's regime.

Bidault conferred on the matter with both British Foreign Secretary Ernest Bevin and U. S. Secretary of State James F. Byrnes while heading the French delegation to the first United Nations assembly in London.

Results of these conversations have not yet been announced, and French discontent over the continuance in power of the Franco government has been increasing.

Protest meetings and demonstrations have taken place throughout France and her north African colonies since the announcement of the execution of the Spanish republicans headed by Cristino Garcia who fought in the French resistance forces against the Germans.

The French general confederation of labor yesterday directed its adherents to refuse to handle the shipment of any freight to Spain, and the world federation of trade unions called on its member federations to take similar action.

France has had no normal diplomatic relations with Madrid since the collapse of the Vichy regime with the defeat of the Germans. Since then France has been represented in Spain by a diplomatic agent, while Spain has had a similar agent, Miguel Mateu, with the personal rank of ambassador in Paris. Mateu has been in Spain since several weeks before Christmas, however.

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Persons Warned To Watch Exemptions In Income Tax

(Editor's Note: This is another of several stories explaining who does what about his income taxes.)

By JAMES MARLOW
WASHINGTON, Feb. 26 (AP)—Your exemptions. Watch them. They're important. You'll save money by being careful about them when you fill out your 1945 income tax return.

This is what exemptions mean: There are two kinds of taxes on income: a normal tax and a surtax. And there are two kinds of exemptions: a normal tax exemption and a surtax exemption.

Each exemption, in either class, is for \$500. Which means, you chop \$500 off your income for each surtax exemption before you apply the tax to your income. You chop \$500 off for each normal tax exemption before you apply the normal tax to it.

Since the surtax is always much greater than the normal tax, those surtax exemptions are particularly important.

Everyone filing a return is entitled to a \$500 surtax exemption for himself, another \$500 for his wife if she had no income or is filing a joint return and \$500 for each dependent.

But everyone is entitled to only a \$500 normal tax exemption for himself—if his wife had no income—and no exemption for any dependent. A wife is never classed as a dependent.

Dependent Claim
You can claim as a dependent any close relative of any age—whether capable of self-support or not—who received more than half his support from you in 1945 and whose income in 1945 was less than \$500.

Such a dependent—even though he earned money, provided it was less than \$500—does not have to file a return, and you do not have to report his income in your return.

You cannot claim as a dependent anyone—even though receiving more than half his support from you—who had income of \$500 or over in 1945.

If a child was born to you in 1945, even as late in the year as December 31, or if a person dependent upon you died anytime in 1945, even as far back as January 1, 1945, you can claim him as a dependent for the full year.

Must Be Related
A dependent must be related to you as follows:
Your child or his descendants (your grandchildren); a step-

child but not his descendants; a legally adopted child; a brother, sister, step-brother, step-sister, your parents, grandparents of other ancestors, your step-father, step-mother—uncle, aunt, nephew, niece by blood—and your in-laws. Father, mother, sister, brother, son or daughter-in-law.

When you list your exemptions on form W-2, the withholding receipt, or on the 1040 short-form, you don't do any figuring. With both those forms you find your tax in a table.

Those tables make allowances for each exemption of a person filing a return. So you just look in the table for the tax according to your 1945 income and the number of your exemptions.

It's when you tackle the 1040 long-form—where you have to figure your own tax and can't use a table—that you must do arithmetic with each of the \$500 exemptions you claim.

How this is done will be explained in a later story showing how a 1040 long-form is worked out. This story is intended merely to call your attention to the importance of claiming your rightful exemptions.

Example
Here's a simple example of exemptions:

You, married, have two children. One going to grammar school, the other one going to high school. You're paying all the school, clothing, lodging and other expenses of the two children.

But in 1945 the older child sold newspapers and earned \$510. He turned the \$510 over to you to help pay his expenses at school and home.

You figure his tuition at school, his clothes, books and so on cost you three times as much as the \$510 expense money he earned. But you can't claim him as an exemption.

Because he earned over \$500, he has to file his own income tax return, claiming one exemption: his own.

The only exemptions you can claim are for yourself, wife and younger child. If your son had earned \$499, you could claim him as an exemption. It would have been under the \$500 limit.

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Culti-Packer, 3 ft. w/hookup	58.75	40.00
Beet Lifter, 2 Row	134.75	101.95
Horse Cultivator, 1 Row	89.75	65.00
Western Mounted Grindstones	14.25	11.00
1/2 H. P. Electric Motor	29.50	22.95
3/4 H. P. Electric Motor	34.50	27.20
L.A. Hole Cutters, Sheet Metal	9.00	6.00
Alemite Bucket Grease Gun & Hose	40.75	32.00
Combination Vise	19.75	16.00
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HIGH SCHOOL News Notes and Comment

By JOAN O'NEILL
Orders for the senior cards and announcements will be taken in a few days. Two girls have been selected from each home room by the teacher to handle the orders. The cards should be here a few weeks before commencement.

The announcements will probably cost about 10 cents apiece. There is no down payment, however. The seniors are now giving some thought to how many people they wish to send reminders that they have been graduated.

Faculty Photos
The KUHS faculty is to be photographed tomorrow, Thursday and Friday mornings. The teachers' pictures will be taken in group photos, as the plan is to picture the faculty by departments. These pictures are to be taken for the El Rodeo, the KUHS annual.

Pictures of the different clubs will be taken in the very near future.

FOR RENT
DENVER, Feb. 26 (AP)—Home hunters poring over classified ads were rewarded with this offer, listed under unfurnished houses for rent in the Denver Post:
"For Rent—One tent, 18x21, in good condition."

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Increase In Retirement Pay Asked

WASHINGTON, Feb. 26 (AP)—Chairman Arthur J. Altmeyer of the social security board asked congress Monday to include all the nation's gainfully employed in the federal retirement and survivors insurance plan and to provide a substantial increase in benefits.

Altmeyer called for inclusion of approximately 21,000,000 agricultural, domestic and governmental workers, as well as self-employed small businessmen and farmers. He advocated special provisions for them so "the newly insured groups will not be unduly disadvantaged because of their late entrance into the system."

Benefits Inadequate
The first witness called by the house ways and means committee in a complete study of the entire social security program, Altmeyer told the committee the present level of benefits paid on retirement at age 65 and to survivors of a covered worker upon his death are inadequate, because of the rise in living costs since the benefit rates were established in 1939.

Some provision, he said, should be made for veterans whose payments in social security accounts were suspended during the time they served in the armed forces.

Although social security cards have been issued to 84,000,000 persons only a little more than 40,000,000 remain steadily in covered employment, Altmeyer said.

Present tax rates of one per cent each on employers and employees, Altmeyer said, are "prob-



Sax King
Charlie Barnet, "King of Saxophone" with his 18-piece band including Bill Barton and Fran Warren, vocalists, will play at the armory for the dance Saturday night. Barnet's band holds a record for recording sales with the Decca company during the past two years. Dancing hours at the armory will be from 9 p. m. until 1 a. m.

ably sufficient to cover the total costs of the expanded program for the next five years or more" but a program of "practically complete coverage" may require an eventual increase to seven per cent of payrolls.

For Commercial Refrigeration SALES and SERVICE See Karl Urquhart Refrigeration Equipment Co. 611 Klamath Phone 6455

State Roads Said Free Of Hazards

SALEM, Feb. 26 (AP)—Oregon highways today were in the best shape since early in December, with the state highway commission reporting that there are no hazards except for short stretches of icy pavement in the mountains.

The Oregon Coast highway was reopened late yesterday. Two-way traffic was restored at the slide 12 miles north of Florence, and one-way traffic was established at the slide near Manzanita.

The pavement on all eastern Oregon highways was reported clear of snow and ice.

Report
The daily road report: Government Camp—Cloudy, 26 degrees, 96 inches total snow, some packed snow and ice on road throughout district.

Santiam Junction—Overcast, 30 degrees, road normal except for some light packed snow and ice. Total snow at summit 129 inches, at junction 71 inches.

Odell Lake—Cloudy, 19 degrees, 144 inches snow at summit. Spots of packed snow east of McCredie Springs. Two short

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sections of one-way traffic on Oakridge because of washout. Skiskiyou Summit—All the Roseburg—Foggy. Astoria—Lower Columbia highway still closed at east limits, about detour available. Still one-way traffic between Mist and Clatskanie.

FILES CANDIDACY
SALEM, Feb. 26 (AP)—E. McDonald, Portland, today filed his candidacy for state representative in Multnomah county.

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Boys' Sweat Shirts . . . 79c
Super-man motif. Red, blue, tan. Sizes 8-10.

Famous Hallmark Silver Plated Urn Lamp . . . 15.13
The most attractive lamp that we have offered in four years. See them.

Women's Multi Colored Crew Socks . . . 39c
A wide array of bright colors. All sizes are in stock. Come early.

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Curtain materials in very attractive strawberry pattern.

Economy Priced Infants' Anklets, pr. . . 29c
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