

Expert Clarifies Filing Of Husband-Wife Returns

(Editor's note: This is another of several stories explaining who has to do what about his income tax returns.)

By JAMES MARLOW
WASHINGTON, March 4 (AP)—Husbands and wives ask: "Do we save money by filing separate or joint income tax returns?"

There's no one simple answer. A joint return may save for one couple by giving them full benefit of exemptions. It may cost another couple money by boosting them into a higher surtax bracket. But remember: 1. Where husband and wife can file jointly on form W-2, the withholding receipt, do so. You'll save time and effort.

The collector, by law, goes over your return and has to figure which is cheaper for you, a single or joint return. He gives you the benefit.

2. Treasury experts say that where a wife has income less than \$500—and she and her husband are going to file on form 1040—they'll save money by making a joint return.

Try Both Ways
If you don't fall into groups No. 1 or No. 2, try both ways—single and joint returns—before deciding which you'll turn in to the collector.

Husbands and wives—if their combined income was less than \$5000—can file jointly on form W-2, or the 1040 short or long-form.

If their combined income was \$5000 or over but individually less than \$5000, they can file separately on form W-2 or the 1040 short-form or jointly on the 1040 long-form.

Filing separately on form W-2 or the 1040 short-form, each is allowed a deduction of about 10 per cent for expenses. It's figured right into the tax table used with those forms.

If they file jointly on form W-2 or the 1040 short-form, they are allowed one deduction of about 10 per cent but it is 10 per cent of their combined income.

If they file separately on the 1040 long-form, which the income of each \$5000 or over, each is allowed a standard deduction of \$500.

One Deduction
If they file jointly on the long-form, they are allowed one standard \$500 deduction, not a \$500 deduction for each.

If one uses the long-form to itemize deductions, the other must use it and itemize, too. Husbands and wives using the 1040 short-form jointly should note the little box on page 4 under the table. It tells them to take 3 per cent of the lower income—but not more than \$15—and deduct it from the joint tax found in the table.

There are two kinds of taxes on your income: a normal tax of 3 per cent on all incomes, high or low; and a surtax starting at 20 per cent on incomes up to \$2000 and rising by brackets to 91 per cent on the highest.

There are also two kinds of exemptions: A normal tax exemption and a surtax exemption. You subtract the normal exemption from your income before you apply the normal tax to the income; you subtract the surtax exemption from your income before you apply the surtax.

You—anyone filing a return—always get a \$500 normal exemption and a \$500 surtax exemption for yourself.

You never get a normal exemption for a dependent but you always get a surtax exemption of \$500 for each dependent. (A wife is not considered a dependent.)

Exemptions
Now take the exemptions for a wife. Watch them closely. If your wife has no income, you get no normal exemption for her. But you get a \$500 surtax exemption for her, even though she is not considered a dependent. If she has income—under of or over \$500—and files a separate return, you get neither a normal nor surtax exemption for her.

If she has income of \$500 or more and files a joint return with you, you get a \$500 normal exemption for her and a \$500 surtax exemption for her. This, of course, is in addition to your own \$500 normal and surtax exemptions.

Suppose your wife had income less than \$500 and doesn't file a return. In this case you can't claim any exemption of any kind for her.

If she had income under \$500—say \$300—and files jointly with you, you get the full \$500 surtax exemption for her but a normal exemption only up to the amount of her income.

In this example—a wife who has \$300 income and files jointly—you would get a \$500 normal exemption for yourself but only \$300 for her, a total of \$800 normal exemption. You'd get, however, a full \$1000 surtax exemption for both of you, \$500 for yourself, \$500 for her.

Checkers Go Back On Job
PORTLAND, Ore., March 4 (AP)—Marine cargo checkers were at work today, their contract reinstated by employers, and a deadlock over the number to be employed broken by referring the dispute to arbitration.

The Boise victory of the Hawaiian-American line was the sole vessel excluded from the immediate back-to-work agreement. The contract cancellation by all employers last Monday grew out of a dispute between the checkers and the Hawaiian-American line on January 23.

R. E. Ferguson, manager of the Waterfront Employers' association, and R. J. Wolf, president of the CIO Supercargo and Checkers union, said the Hawaiian-American line-checker dispute would be referred to Harry Rathbun, Stanford university, for arbitration at San Francisco.

Hangar To Be Used For Forest Planes
PORTLAND, March 4 (AP)—A hangar at Portland-Columbia airport will be used this summer to house six planes for the regional forest service office, Col. E. B. Bayley, commanding officer, announced today.

Foresters will use the "air force" to reconnoiter fires, drop supplies and fire-fighters, and for aerial photography. Otto Lindh, assistant forester in charge of fire control, applied for the hangar.

Man Draws 5-Year Jolt For Arson
OREGON CITY, March 4 (AP)—A five-year state prison sentence for arson today faced Claude L. Barnett, accused with his wife and brother-in-law of robbing a house, then setting it afire. Wilma Fay Barnett and Virgil V. Blanton had five-year terms suspended on condition they report to circuit court monthly. Barnett's arson sentence will run concurrently with one for larceny.

LISTED MISSING
NORFOLK, Va., March 4 (AP)—Lt. (jg) Franklin A. Spence, USNR, Florence, Ore., was listed by the navy yesterday as one of three men missing after the collision of two vessels in Hampton Roads Wednesday. Search for the three men has been abandoned, the navy said.

State Librarian To Visit Lakeview
LAKEVIEW, March 4—State Librarian Eleanor Stephens of Salem will be a Lakeview visitor this week. She will be accompanied by a former librarian of the Portland public library.

Arriving Tuesday, March 5, Miss Stephens will be entertained that evening with dinner by the Lakeview library board at Hunter's Lodge dining room. Wednesday she will be a guest of the Rotary club at noon and guest of BPOE No. 1536 that evening. Also on Wednesday night she will be entertained by members of the play cast "Miss Not."

This visit will be Miss Stephens' second to Lakeview within the last two years.

Army To Probe Morals Counts

FRANKFURT, Germany, March 4 (AP)—Maj. Gen. Miller G. White, deputy chief of staff in Europe, said tonight the army probably will investigate immediately charges that German women were being permitted to live in bachelor quarters within the U. S. forces headquarters compound here.

He said the army was not going to raid officers' quarters, but if individual cases were reported the army probably would take "strict disciplinary action" for conduct unbecoming gentlemen.

A high officer said, without permission to use his name, that there probably were dozens of women spending one or more nights within the closely guarded enclosure which contains army headquarters and officers and civilians billets.

Yank Killed By Russian Sentry
BERLIN, March 4 (AP)—The United States provost marshal's office said today that a Russian sentry killed an American lieutenant when the officer failed to obey a call to halt.

The victim was Lt. James Wilson, 21, an ordnance officer from Bryan, Tex. The sentry shot him through the head early Sunday when his challenge was disregarded.

The provost marshal's office said Wilson was riding in the back seat of an automobile with another officer. They were taking a German woman to her home in the Russian section of the city. Losing their way in the dark streets, the Americans stopped to ask directions from a German civilian. They were halted near a building guarded by Russian troops.

The sentry told American investigators the Americans sped away in their car when the Russians approached to question them. The sentry said he first fired two warning shots in the air and then fired at the back of the car. He said his guard post had been alerted earlier in the night because another automobile had run through road blocks.

DEMOBILIZED
CHICAGO, March 4 (AP)—Three hundred outmoded street cars have been released by the Chicago surface lines for sale as housing.

Costing \$300 each, they will have electric heating units, but the new owners must be people who are willing to settle down. The wheels will be taken off.

Janitor Dragged
Twigg's body lay on its right side. At a late hour this afternoon it had not been moved, pending arrival of coroner C. A. Turner of Siskiyou county.

Officers were of the opinion that Twigg's assailants dragged the janitor into the main room while he was still alive. They then moved out two safes, one which was located behind the

In The Day's News

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of atomic energy makes war too horrible to continue.

The bow and arrow didn't end war. Neither did gunpowder. The bow and arrow made it possible for the first time since war began to strike an enemy from a distance. Gunpowder stretched the distance at which an enemy could be struck, and ended the impregnability of fortifications.

Both, IN THEIR DAY, were terrifying.

Another clear lesson of history:
The more war there is, the more war there is likely to be. The less war there is the less war there is likely to be.

The Punic wars (Rome vs. Carthage) lasted more than a century. History tells of the Hundred Years war, the Thirty Years war, etc., in Europe.

It tells also of the Pax Romana (the peace enforced by Rome) and the Pax Britannica (the peace enforced by Britain after she gained rulership of the sea.)

There has been a LOT of war lately.

PASTE this in your hat:
Moral regeneration of peoples is about all that can stop war.

There isn't much sign of that as yet.

Man Clubbed To Death At Niterly
(Continued from Page One)

was probably slugged in the kitchen between the sink and the kitchen stove where a big pool of dry blood gave first evidence of the murder. A trail of blood led through a small office and made a turn onto the main dance floor where the body was found. Although the blood which led to the body was completely dry, the blood around Twigg's body was comparatively fresh, leading officers to believe that Twigg lived some time after he was struck down. On one side, the blood ran into the office and on the other, it spread behind the bar.

Back Orders
The Klamath Machine and Locomotive Works' chief reconversion problems are getting back orders out, maintaining ample skilled labor and getting the materials with which to fill their orders.

Making the tour this morning were Dan Cavanagh and Fred Kempe of NAM, Walter Warren, Associated Press; Jack Pement, Oregon Journal; Roch Bradshaw, Eugene Register-Guard; Robert

Case Bill To Be Revised

WASHINGTON, March 4 (AP)—The senate labor committee agreed today to revise the Case labor disputes bill before sending it to the senate floor.

Chairman Murray (D-Mont.) announced the committee's decision after a two-hour session. Murray said he will appoint a subcommittee to take the house legislation, named for Rep. Case (R-S.D.) and revamp it in line with several pending senate bills.

"There have been rumors that we might pocket this subject," Murray told reporters. "They are not true."

"There seems to be strong sentiment in favor of not having drastic legislation that would penalize or straight-jacket labor."

Secretary of Labor Schwelb and union labor leaders have opposed the Case measure which would among other things open the way for use of court injunctions in labor disputes and to court suits against violators of contracts.

Newsman Tour Klamath Firms
(Continued from Page One)

sooner than if the system of subsidies now planned in Washington goes through.

He believes that lumber prices would skyrocket for six months, then adjust themselves to normal. The Weyerhaeuser plant produces enough lumber in a day to build 6000 houses, Macartney said, and pointed out that it is not the lumber industry which is retarding house building.

The plant wouldn't produce any more lumber if prices were raised, Macartney asserted, it being the Weyerhaeuser policy to strive for perpetual operation at the rate now set.

Ellis at the machine plant adopted materially the same attitude toward government controls as did Macartney, saying that the plant was now taking orders for delivery in six months and wouldn't be doing more business or expanding the facilities if government controls were lifted.

Well Known
Twigg was well known in Klamath Falls where he had worked at various Main street places in the past few years. He was employed at the Eagle pool hall for a short time several years ago, according to Mike Lavenik, owner, and had worked for the late Jack Herberger and following Mr. Herberger's death, continued in the employ of the restaurant until it was sold. He also worked for a time at the Klamath Billiards and the First National bank. He lived at the Hart hotel, 828 Main. Twigg was unmarried but has a sister and other relatives in Medford. Patrolman Wilson said. Friends of the janitor said he walked with a limp. He was crippled in one leg. Twigg was known as a faithful and honest employe and had been at El Rancho Tule since early in December.

Reg Wood, 129 S. 7th, Fashion Cleaners, advised The Herald and News this morning that he had also found the small safe in the ditch and asked a passing motorist to advise California authorities. Wood said he was an ex-detective and it was his opinion that TNT had been used to blow the safe. The door of the safe was nearby, also in the gully.

Park Board—The park board will meet in the city hall at 1:30 p. m., Tuesday.

Postal Pay Raise Urged By Norblad

WASHINGTON, March 4 (AP)—Rep. Norblad (R-Ore.) was one of those who urged the house post office committee to approve legislation which would grant a salary increase to postmasters and postal employees.

Norblad told the committee the increased cost of living made it difficult for postal employees to get along on their present salaries.

WEATHER
Max. Min. Precip.
Eugene 33 40 Trace
Klamath Falls 41 43 .00
Sacramento 41 43 .00
Portland 50 43 .00
Beno 40 42 Trace
San Francisco 54 46 .00
Seattle 53 42 Trace
Medford 49 48 .00
Red Bluff 62 43 .00

NORTHERN CALIFORNIA—Clear today and Tuesday; higher daytime temperatures, but cooler at night. Fresh northwesterly winds decreasing tonight.

OREGON FORECAST: Partly cloudy next period today, tonight and Tuesday. Little change in temperature. Gentle variable winds today becoming moderate to occasionally fresh south to southwest of coast.

VITAL STATISTICS
FERNLUND—Born at Hillside hospital, Klamath Falls, Ore., March 3, 1946, to Mr. and Mrs. George Fernlund, Bonanza, Ore.; a boy. Weight: 8 pounds 2 1/2 ounces.

STEELE—Born at Hillside hospital, Klamath Falls, Ore., March 3, 1946, to Mr. and Mrs. Albert Steele, Tulelake, Calif.; a girl. Weight: 7 pounds 1 ounce.

HEKMAN—Born at Hillside hospital, Klamath Falls, Ore., March 3, 1946, to Mr. and Mrs. Russell Heikman, 1861 Fremont; a boy. Weight: 9 pounds 8 ounces.

DUTTON—Born at Hillside hospital, Klamath Falls, Ore., March 3, 1946, to Mr. and Mrs. Kenneth Dutton, Tulelake, Calif.; a boy. Weight: 7 pounds 10 1/2 ounces.

ECKHART—Born at Hillside hospital, Klamath Falls, Ore., March 3, 1946, to Mr. and Mrs. W. H. Eckhart, Clifton, a boy. Weight: 8 pounds 4 ounces.

REEL—Born at Klamath Valley hospital, Klamath Falls, Ore., February 27, 1946, to Mr. and Mrs. Preston C. Reel, Tulelake, Calif.; a boy. Weight: 8 pounds 9 1/2 ounces.

POTEET—Born at Klamath Valley hospital, Klamath Falls, Ore., March 1, 1946, to Mr. and Mrs. W. H. Poteet, 714 Fulton, a girl. Weight: 8 pounds 7 1/2 ounces.

KALOR—Born at Klamath Valley hospital, Klamath Falls, Ore., February 27, 1946, to Mr. and Mrs. E. J. Kalor, route 2, near 41st, a girl. Weight: 7 pounds 8 ounces.

CROUSE—Born at Klamath Valley hospital, Klamath Falls, Ore., February 29, 1946, to Mr. and Mrs. C. V. Crouse, 812 Prospect, a boy. Weight: 7 pounds 11 ounces.

COLT—Born at Klamath Valley hospital, Klamath Falls, Ore., February 27, 1946, to Mr. and Mrs. W. H. Colt, 2510 Klamath, a girl. Weight: 7 pounds 6 ounces.

BRACAMONTE—Born at Klamath Valley hospital, Klamath Falls, Ore., March 1, 1946, to Mr. and Mrs. M. A. Bracamonte, 2200 Patterson, a boy. Weight: 6 pounds 1 ounce.

P. McKean, Columbia Empire Industries; Paul Laartz, the Oregonian; Dick Maguire, KFJI, and Hale Scarborough, The Herald and News.

Here are the things you want in a GOOD JOB

If you sat down and made a list of all the advantages you'd like to find in a job, you'd wind up with something very close to what the Regular Army offers you right now. If you've never thought of an Army job that way, check over these points:

- 1. GOOD PAY**
Most of your Army pay is clear savings. Food, shelter, clothes, medical and dental care are all provided. Insurance, amusements and other incidentals cost far less. You're way ahead of the average civilian.
- 2. TRAINING**
It takes first-class technical training to handle the Army's modern equipment. That's why you get thorough instruction in one or more of 200 skills. The best trade schools in the world fit you for a future career.
- 3. TRAVEL**
If you join for 3 years you can choose not only the overseas theater to which you wish to go, but also your arm or branch of service.
- 4. STEADY WORK**
There's no uncertainty about your Army job. No lay-offs. You work eleven months a year and get twelve months' pay, with a 30-day paid vacation every year.
- 5. ADVANCEMENT**
The new Army needs a high percentage of technical experts. If you have the ability, you can earn quick promotion to higher grades, with more pay. And there's always an opportunity for qualified men to become candidates for officers' training.
- 6. CARE OF DEPENDENTS**
The Army pays liberal family allowances for dependents. Army service need not interfere with a happy married life.
- 7. THE FUTURE**
Every young man who joins the Army before October 6, 1946, is entitled, under the GI Bill of Rights, to further education after discharge. After a 3-year enlistment, for example, you can have a full course in college, trade or business school, with tuition up to \$500 per ordinary school year paid by the Government, as well as \$65 a month for living expenses—\$90 a month if you are married.
- 8. SECURITY**
If you choose to stay in the Army, you can retire at half pay for the rest of your life after 20 years' service, and so on up to three-quarters pay after 30 years' service. As a civilian you would have to pay \$84 a month for annuities to provide such a retirement fund.
- 9. START NOW**
You can take this job immediately if you are 17 to 34 years of age, and physically and mentally fit. Enlistments may be for 1 1/2, 2 or 3 years. Find out more about one of the world's best jobs from your nearest U. S. Army Recruiting Station today!
- 10. Family allowances for the term of enlistment for dependents of men who enlist before July 1, 1946**

ENLIST NOW AT YOUR NEAREST U. S. ARMY RECRUITING STATION
POST OFFICE BUILDING
KAMATH FALLS, OREGON

A GOOD JOB FOR YOU
U. S. Army
CHOOSE THIS FINE PROFESSION NOW!

Doors Open 10:00
ESQUIRE
Now Playing
Come About
The mightiest
ALL sea pictures
in Glorious
TECHNIQUE

THE SPANISH MAIN
PAUL HENREZ
WALTER SLEZAK
ALSO PLAYING
—Doors Open 10:00—
TOWER

PELICAN
NOW!
HE BORROWS HER
GUEST WIFE
CLAUDETTE COLBERT
RICHARD FORAN

PINE TREE
Ends Tonight!
Rhapsody in Blue
ROBERT ALDA
JOAN LESLIE
ALEXIS SMITH
CHARLES COLBURN
Starts Tomorrow!
When the G.I.'s meet the daughter of the Mademoiselle from Armacet... Oh Gee
HOWLING SCULL TO PRIVATE HARGROVE!

RAINBOW
Doors Open 10:00
Paul Munds
Walter
Travis
in
"Counter Attack"
Starts Tuesday

What Next? CORPORAL HARGROVE?
Starring
ROBERT WALKER KEENAN WYOM
with JEAN PORTER - CHILL WALLS
HUO HAAS - WM. "BIM" PHILLIPS

And! 2nd Riot!
Scandals
JOAN DAVIS
JACK HALEY
GENE KRUPA - ETHEL SMITH

Forever Yours
GALE STORM
JOHN MCKEE BROWN
VIVIAN BROWN
WART ROSS
-2nd-
SINISTER TERROR
The UNSEEN

Mine Strike Called Off

HAILEY, Idaho, March 4 (AP)—A mine strike set for 8 a. m. this morning has been postponed indefinitely.

Harlow Wildman, Kellogg, international representative of the Mine, Mill and Smelter Workers' union (CIO), said last night the scheduled strike of 175 miners at the Triumph lead and zinc mine here, was called off when the miners voted "not to go out on strike and to try again to arbitrate their dispute with the company."

Wildman reported that the miners voted to leave any future strike call up to the union's bargaining committee.

The union is asking for a 30 per cent pay increase and portal-to-portal pay time, he said.

State Librarian To Visit Lakeview
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This visit will be Miss Stephens' second to Lakeview within the last two years.

WORK PANTS
All Kinds... Blue, Tan, Green
*
Romeo Slippers... \$3.49
Oregon Woolen Store
800 Main

We Service
Or Vacuum Clean
Any
Make of Furnace
or Stove
KRESKY Automatic
Oil Floor Furnaces
in Stock
Phone 7605
HOLLAND
HEATING SERVICE
1715 Main