They'll Do It Every Time

ADVISE THAT HE HAVE A BROTHER OR SISTER FOR

COMPANY DURING HIS HAPPY CHILD.

HOOD DAYS

HM TO GROW UP SELFIS AND SHY, HE SHOULD HAN

James Marlow

whose deductible expenses were ac-tually more than 10 per cent of in-come? They'd use the 1040 long-form but, because their income was under \$5,000, they'd then have to itemize but could claim their de-ductions in full.

Note! When a couple files separate returns, and one of them uses the 1040 long-form to itemize his expenses, both must use the long-form and itemize.

People with \$5,000 or more in-

come filing jointly on the long-form can take a standard deduction.

they want to claim more, they'll have to itemize their deductions in full and be prepared to prove they

Note: That rule about the \$5,000

Example: A husband had \$9,000 income, the wife \$2,000. They wish to file separately. He uses the long-form—he has to, with that \$9,000 income—taking the maximum deduction allowed him, \$500. She uses 1040-A or the 1040 short-form where she's allowed that automatic deduction of about 10 per cent on her \$2,000, or about \$200.

That gives this particular couple,

That gives this particular couple, whose total income was \$11,000, a total deduction of around \$700. If they had filed jointly on the long-form they could have taken, without itemizing, a standard deduction of \$1,000.

Washington.

In those states husband and wives can file joint returns. But it they wish to file separately, they can't use form 1040-A at all. They must use the 1040 short-form or

Coming

MALIN

FIREMAN'S BALL Sat., Feb. 9th

NEW

TIRES!

NEW FACTORY

CHANGE-**OVERS**

OUR PRICE \$25

OUR PRICE 377

Herald and News FITER THE FIRST BABY ARRIVES, THE KNOW-IT-ALL ATIVES STRONGS

Entered as second class matter at the post office of Klamath Falls, Ore, on August 20, 1906, under act of congress, March 8, 1879 MEMBERS OF THE ASSOCIATED PRESS

The Associated Press is entitled exclusively to the use for publication f all the local news printed in this newspaper as well as all AP news.

SUBSCRIPTION RATES

aught in the Rounds

a merry one. Actually, it's over three percent longer than usual, what with being Leap Year and the month having a 29th day.

You gals who are Leap Year minded must keep it in mind that St. Valentine's Day is a week from next Thursday, Feb. 14. (You boys. Leap Year minded or not, had better remember it too.)

Other important days are: Ground Hog Day, tomorrow, Sat-urday, Feb. 2; Lincoln's Birthday, Tuesday, Feb. 12; Washington's Birthday, Friday, Feb. 22; Ash Wednesday of course, Feb. 27. There are a lot of special "weeks" too. Here they are, for your ob-servance or non-observance as you see fit:

see fit:

Boy Scout Week, Feb. 6-12.
National Kraut and Frankfurter
Week, Feb. 7-16. (How some of the
weeks are longer than seven days
the a matter we'll leave to others
the a matter we'll leave to others
the see fit:

If you say. "The Sierras." you
must be referring to both the Sierra
March
Mich is a mountain cham in Mexical see fit:

If you say. "The Sierras." you
must be referring to both the Sierra
March
Mich is a mountain cham in Mexical see fit:

If you say. "The Sierras." you
must be referring to both the Sierra
Mich Sierra
Mich

o explain.)
National Heart Week, Feb. 10-17.
Table Tennis Week, Feb. 10-17.
National Cherry Week, Feb. 15-22.
Catholic Book Week, Feb. 17-23.
Crime Prevention Week, Feb.

Brotherhood Week, Feb. 17-24. Sew and Save Week, Feb. 23-

as a climate of mulants the peaks of which suggest the teeth of a saw." Sierra Nevada: "A mountain range in E. California: highest peak, Mt. Whitney, 14,495 ft."

The Klamath Basin isn't exactly

Hal Boyle

mad dogs...
Why did men ever let themselves be jeered out of the habit of carry-ging canes anyway?. I'd carry fone if everybody else did—a thorn cane with a big knobby end...
Canes feel good... A man never knows what to do with his hands when he's walking. With a with a contraction of the carry of the c why did men ever let themselves be jeered out of the habit of carrying canes anyway? . I'd carry one if everybody else did—a thorn cane with a big knobby end.

Canes feel good. . A man never knows what to do with his_hands when he's walking. . With a cane in your hand you're two inches taller. . .

What if a mad dog jumped me right this minute? . Why, I'd be helpless. . You think the cops would help you? . Not them. They're too busy writing out traffic tlokets. . They'd probably arrest you for obstructing the dog's path.

Well, what could I do —climb this "bus stop" sign? . Hmmm, it's only about four feet high. That dog would bite me sure. . Oh, well, what's a slight case of rables today? . . If a guy had it and didn't tell his friends, they'd never even notice it. . That's how crazy the world is now.

But if you get cirrhosis of the liver, the word gets around right way. . I never knew anybody have a sheep le sa a guy with a married look who carries an umbrella I figure him for a two-time wolf. . He thinks the umbrella makes him look harmless. . S'lunny, I don't ermember ever seeing an old ways umbrella.

But if you get cirrhosis of the liver, the word gets around right away. I never knew anybody that had secret cirrhosis. And yet that's easier to hide than varicose veins. That's what I'm getting waiting for this darned bus I'll bet all the buses are parked at the end of the line and

bus . . . I'll bet an the bline and parked at the end of the line and the drivers are playing pennyante poker. . . You never catch a bus driver with varicose veins

NEW YORK (#) — Cross-section of a man's mind waiting for a bus:

Look at all the people on the street tonight. . . . Boy, I bet if a mad dog ran up right now you'd see them scater. . . I'd scater too. . . But if I had a cane I wouldn't. With a cane a fellow is pretty safe against attacks by mad dogs . . . Why did men ever let themselves be served out of the habit of carry.

bachelor carrying an umbrella. . . . I guess the bachelors that carry umbrellas die young of galloping

caution. . . . Why don't men go back to carry-ing canes again and Oh, here comes that darned bus . . . "Well, driver, where have you been—abroad?"

been-abroad?"
"Okay, wise guy, Save those fun-

COLUMBIA HITS

OFIRST WITH THE
LATEST POPPHITS
OF COMPLETE SHEETION
OF CLASSICAL AND SEMI-CLASSICAL
WOVELTY AND CHILDREN'S RECORDS
TOO-

* Broken Hearted

Please Mr. Sun Be My Life's

Companion * Give Me More, More, More

* SLOW POKE

* CRY

* Shrimpboats

* Dance Me Loose



Here we go, mates, It's Feb. Valley had 72 percent: and the ruary a'ready; a short month but a merry one. Actually, it's over three percent longer than usual.

We're happy for the Golden State, despite all the cursing we've directed that way as covetous eyes were directed toward our water.

Incidentally, all the weather new that came from the Sierra bliz-zards may at last be having an influence toward use of the cor-rect term for this mountain range. Its the High Sterra, or Sierra Nevada—not Sierras with a piural S. The dictionary defines sierra as "a chain of hills or mountains

The Klamath Basin isn't exactly dry. The precipitation ligure Thursday was 10.52 inches of moisture since Oct. 1

That's 80 percent of an average year's rain and snow, very nearly the same as California. A lot of the Basin's moisture comes in the winter snow, of course, Normally we have about half the year's downpour between Oct. 1 and now. To date, we're 58 percent ahead of normal. WASHINGTON (# - Although married couples can file separate or joint income tax returns, most will save by filing jointly. will save by filing jointly.

When a wife had no income they can't lose with a joint return.

Its purpose is to let a couple split their income even when the wife had none to get a lower tax.

For a return to be considered joint both should sign it.

Exemption problems—

A wife with no income doesn't have to make a return but her hus-

We've just read that, as of Jan.

22, the state of California had been blessed with 87 percent of a full year's normal precipitation of moisture.

The report didn't give complete dates, but we assume this was figured on the normal stream year, starting Oct. 1.

The San Joaquin Valley was 'dryest' with only 70 percent of the year's moisture; the southwestern interior territory was high.

her on his return whether or not she files jointly with him unless she's the dependent of another tax-A wife with \$600 or more income A wife with \$000 or more income must file separately claiming her own \$500 exemption on her return or jointly in which case the couple claims \$1200 in exemptions on one return \$600 for each. Note! When a wife has any in-

Note! When a wife has any income less than \$600—no matter how much less say \$35 for baby-sitting—her husband doesn't get that \$600 exemption for her unless she files jointly with him. Thus he'd lose the difference between her under-\$600 income and a \$600 exemption for her.

Forms for married people—
Form 1040-A and the 1040 short-form are for under-\$5,000 income. The 1040 long-form is for incomes of \$5000 or more. If you're under \$5000 but can't use 1040-A you can use the 1040 short-form.

Rule for using 1040-A: Full tax

EDITOR'S NOTE: This is the fourth of 10 stories explaining how to make out your income tax return for 1951.)

have to make a return but her hus-band still gets a \$600 exemption for

Rule for using 1040-A: Full tax must have been withheld from all income except for no more than \$100 in untaxed wages in dividends

or more but individually less. They can file jointly on the 1040 long-form or individually on 1040-A, if they fit the rule for it, or individually on the 1040 short-form.

Examples: Your total income was \$4,600. Full tax was withheld. Wife, no income. You can file jointly on 1040-A, Or-Your total income was \$4,600. Full tax was withheld from \$4,500. Full tax was withheld from \$4,500. Full tax was withheld from \$4,500. The remaining \$100 was your wife's in untaxed wages, interest or dividents. You can file jointly on 1040-A.

If that untaxed part of your income amounted to \$100.01 in wages, dividends or interest—or if any part of it came from any other sources, like rents or commissions—you couldn't file jointly on 1040-A. But you could file jointly on the 1040 short-form. Or—Your total income was \$7,500, of which \$4,000 was yours and \$3,500 was your wife's, You can file jointly on the 1040 long-form or separately, depending on your particular case, on 1040-A or the 1040 short-form.

Deductions—

Anyone using 1040-A or the 1040 short-form automatically gets a deduction of about 10 per cent for personal expenses like hospital bills. You don't have to claim or itemize. It's allowed for in the table used to figure out the tax on people using those two forms. people using those two forms.
There's no place on 1040-A or the
short-form to claim or itemize. But
what of those under-\$5,000 people

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tires now or in the near future. Our finance

DICK B. MILLER CO.

HOME OF FISK TIRES

without itemizing, of 10 per cent of income up to a limit of \$1,000. They just knock 10 per cent off their income before what's left is CASUALTIES
WASHINGTON A — The Defense
Department Thursday identified 58
more battle casualties in Korea in
a new list No. 490 that reported 17
killed, 39 wounded and two injured. Examples: The Joneses' total in-come was \$7,000. They take off \$700. The Smiths' total income was \$10,000. They take off the limit, \$1,000. The Browns' total income was \$11,000. They can't take off more than that limit of \$1,000. If they want to claim more they'll

the 1040 long-form.

Note: If husbands and wives—filing separate returns on 1951 income by March 15, 1952—decide after filing they would have saved by a joint return, they can go back to Internal Revenue any time before March 15, 1955, withdraw those separate returns and file a joint one.

clothing for needy Koreans is

By Jimmy Hatlo

GET ALONG WITH THEIR FELLOW MAN-THAT'S WHAT IT

TWO CHILDREN
ARE LESS TROUBLE
THAN ONE CHILDTHEY TAKE CARE
OF EACH OTHER-

and over people—taking off 10 per cent up to a limit of \$1.000 without itemizing—works equally for single persons and married couples but— only when married couples file jointly on the 1040 long-form.

bor Washington Newspaper that

This is a new feature in the law changed by Congress last fall.

So NOW THERE'S

AND A RUNNING

WAR GOING ON ALL THE TIME!

clothing for needy Koreans is being collected by the Kiwanis Club and the Methodist Church. Well any Church or Club of Klamath Falls should start collecting for the needy Koreans. I have a lot of old clothing and plenty of good cotton to give away to help clothe the shivering Koreans, orphans and the needy, anything that can help to cover a human body. Very Sincerely as ever,

Gust P. Vourchis

Hooray! Things

WASHINGTON /# — The govennment and Thursday it no longe interested in keeping its preeze on such things as dines skeletons, bowling pins, sunding and gluffed elephants and donk used for education purposes. The Office of Price Stabilization in the complex of the concepts o WASHINGTON & — The government said Thursday it no longer is interested in keeping its price freeze on such things as dinosaur skeletons, bowling pins, sundials, and stuffed elephants and donkeys used for education purposes.

and stuffed elephants and donkeys used for education purposes.

The Office of Price Stabilization said it has come to the conclusion that "such commodities are of minor significance to the economy and have but a triffing effect on the cost of living."

The OPS order also exempted "non-edible foods." It was explained that this means such things as "wax fruits" and "plastic turkeys."

Merrill Hi

News

Kahut Signs For Brion PORTLAND 65 — Cesar Brion of South America and Oregon's veteran Joe Kahut will meet in a 10-round heavyweight bout here Feb. 10.

Dr. E. P. Jordan

After a time there are likely to be chilly sensations, unusual sweating, and slight fever. Sometimes muscle or joint pains and headache are present. These symptoms may appear alone or in various combinations.

penicillin over a long enough per-iod of time.

Many of the early failures with penicillin seem to have been caused by lack of knowledge as to how large an amount of the drug should be given and for how long a time.

Students, parents, and townspeo-ple traveled Friday, January 25, with the Huskies to Maiin to watch the close battle with the Mustangs in our tilled conference game of the season. should be given and for how long a time.

This experience is typical of any new drug, as it takes time before the best method of giving it and the dosage can be worked out.

Some problems and difficulties still remain. The streptococci causing the infection are not all alike; that is, there are different strains. Some of these strains are more sensitive to the action of penicilin. the season.

Merrill came out on top by a score of 52-48, ending the game happily for the Huskies team and backers. A close game played with the two "B" teams also kept the onlookers on the edge of their seats, ending with a score of 37-16.

Merrill winning again!

The constitution committee of representatives from each class met last Thursday and are making a new constitution for Merrill High. sensitive to the action of penicillin rather resistant are much harder to eliminate from the body.

Also if the patient is treated at first without enough penicilin, the strain of streptococcus causing that particular infection may become resistant to penicilin and therefore less likely to respond to treatment. A plan for getting a new trophy

therefore less likely to respond to treatment.

Combinations of penicillin with other germ-attacking substances are also used not infrequently. It is a real triumph that a terrible disease like subacute bacterial endocarditis, about which physicians formerly were so help-less, now can be cured in most instances. The remaining difficulties are being gradually mastered and in all probability a still higher percentage of cures will be obtained in the future.

It is a real triumph that a terrible disease like subacute bacterial endocarditis, about which stances. The remaining difficulties are being gradually mastered and in all probability a still higher percentage of cures will be obtained in the future.

SINUS INFECTIONS

DR

It is tremendously important, of course, that diagnosis (which made early

Draft Quota Estimate 'Too High

for the spring months may be far

ous combinations.

Until recently many treatments had been tried, but almost always with disappointing results. At first even the sulfa drugs and penicillin seemed disappointing.

Now, however, most patients who develop acute bacterial endocarditis (provided that the disease is diagnosed early) recover if they are given large enough doses of penicillin over a long enough period of time.

In the spring months may be far lower than expected due to a drop in Korea casualties and an increase in enlistments.

This is the latest Selective Service prediction following a mixup through the provided in the latest selective for the spring months may be far lower than expected due to a drop in Korea casualties and an increase in enlistments.

This is the latest Selective Service prediction following a mixup through the provided in the provided in the provided in the spring months may be far lower than expected due to a drop in Korea casualties and an increase in enlistments.

This is the latest Selective Service prediction following a mixup through the provided in the provided in the spring months may be far lower than expected due to a drop in Korea casualties and an increase in enlistments.

Instead of Herahey's original estimate of 90,000 a month, the figure probably will be between 40,000 and 50,000 men called monthly during the period, officials said.

This compares with the January call of 60,000, February 52,500 March 28,600, and the monthly average of 46,000 since the draft was reactivated in September 1950 Highest figure was 80,000 for March, 1951.

Hershey, in a statement to the House Armed Services Committee training, said indications were the Armed Forces would call upon Selective Service for 430,000 men during the seven months ending next June 30. That would have meant a sharp jump during April, May and June— iar above average,

KENO PROMENADERS



OPEN SQUARE DANCE Saturday Nite Feb. 2nd

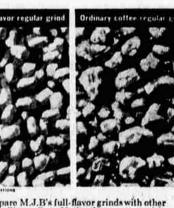
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