



### Chamber, JCs Planning Annual Joint Award Meet

The annual joint meeting of the Klamath County Chamber of Commerce and the Junior Chamber will be held January 18 at 6:30 p.m. in the Willard Hotel, announced new chamber president, Warren Bennet, presiding at his first meeting of the year of the chamber directors, Wednesday noon in the Wilma Hotel.

The main speaker of the evening will be Lt. Col. William P. Davis from the headquarters of the Western Air Defense Force, Hamilton Air Force Base, California.

The annual distinguished service award of the Jaycees will be awarded at this meeting to the outstanding Jaycee member for his work in 1955, announced chamber manager R. Frank Tucker.

President Bennet also said that the annual report forum of the chamber will be held Wednesday, January 11, at noon in the Camas Room of the Wilma.

The annual Southern Oregon chamber workshop will be held in Medford at the Jackson Hotel on January 21, it was announced. This day-long meeting is held every year for the exchange of ideas between the various chambers and for the instruction of new directors.

Chamber Manager Tucker said that the annual joint meeting of all the chambers of commerce of Oregon and Washington will be held in Portland February 5, 6, 7.

The chamber president announced the appointment of directors to be in charge of the various committees for 1956. He asked that all directors make their appointments by February 1.

Glen Bowen will be the director in charge of water, natural resources and recreation committee. The Indian affairs, state legislation group will be led by William Garong Jr., industrial development, Ernest Taylor; forums, business education and Oregon Technical Institute, Bob Henry.

Vice President Robert E. Veatch will head the aviation committee with one of the main aims of this group to promote better airline service for this area and to ensure the protection of the interests of private flying from the Klamath Falls airport.

The committee on taxation and national affairs will be supervised by Carrol Howe with John Howard leading the roads committee and Walt McIntyre leading the inter-city group.

The membership and budget and finance group will be headed by Jim Patterson and Grant Cosgrove. Alice Vitus will lead civic affairs and Karl Dehlinger the agriculture and traffic rates committee.

The military affairs committee will be supervised by Dick Gallagher with Bob Mest in charge of public information and trade and commerce, Harry Molitor will lead the tourism and conventions group with Sam Richey, Howard Perrin and Murdo Morrison leading the building committee.

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### Tax Bureau Explains Filing Of Federal Income Returns

(Editor's Note: Who must file estimates on their federal income tax? What are the deadlines? The Oregon Association of Public Accountants' tax information committee has prepared the following discussion, which the Herald and News presents as a service to its readers. This is the first in a series of articles explaining tax problems.)

4. Basing the return on the 90 per cent rule.

Consultation with your public accountant can help determine the method you should use, and the proper filing date for your declaration of estimated income tax. It should be brought out that

even though your situation on April 15 is such that you are not required to file a declaration at that time, your expected income or exemptions may change so that you will be required to file a declaration at a later date in the year. It is a popular misconception that a person otherwise required to file a declaration of estimated tax need not do so if he files his final income tax return by January 15 of the following year, instead of by April 15, with the exception of the special rule for farmers.

As a result of the internal revenue act of 1954, the deadline for the original filing of a 1955 declaration of estimated income tax will be April 15, 1956. The final quarter payment on the 1955 estimated tax will be due not later than January 15, 1956. All subsequent dates for filing or paying remain the same as in the old law.

It should be noted that in the case of farmers the changes did not take effect until 1956. For the year 1955, a farmer may file 1955 declaration by January 15, 1956, or his final 1955 return by February 15, 1956.

Who is required to file a declaration of estimated tax for 1955 and later years under the 1954 law?

Any person who meets one of the following tests:

1. If you are a single person (not the head of a household nor a surviving spouse) or a married individual, not entitled to file a joint return and your gross income can be expected to exceed \$5,000.
  2. If you are the head of a household or are a surviving spouse and your gross income can be expected to exceed \$10,000.
  3. If you are a married individual entitled to file a joint declaration and your gross income can be expected to exceed \$5,000, provided that the aggregate gross income of both can be expected to exceed \$10,000.
  4. If your gross income can be expected to include more than \$100 of income, other than wages subject to withholding, and can reasonably be expected to exceed the sum of \$600 times the number of your exemptions, plus \$400.
- Any individual who is required to file an estimated income tax should bear in mind that there are four methods of filing to avoid a penalty:

1. Basing the return on the previous year's tax.
2. Basing the tax on the previous year's income, computed at current rates and current exemptions.
3. Basing the return on the 70 per cent rule (65-2-3 per cent, in case of farmers).

### Train Smashes Into Earthslide

PORTLAND, Ore. (AP)—A speedier Union Pacific freight train smashed into a landslide in the Columbia gorge last night, tossing five boxcars from the rails. No one was injured.

Engineer Leo Tracy said the big seven-unit diesel engine cut through the slide and traveled half a mile as it came to a stop. He said he didn't see the slide, which had been loosened by heavy rains the past two days, until "we were right on top of it."

The huge slide was near Multnomah, about 20 miles east of here.

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