



Income Tax Facts

By RICHARD A. MULLENS
Written for NEA Service

There is one exemption you can claim on your tax return which will not be questioned by the Internal Revenue Service. Every taxpayer is entitled to claim one exemption for himself.

Most taxpayers are also entitled to claim an exemption for other persons, such as a wife or children. These exemptions, however, must meet several tests. The tests are set out in the official instructions issued with the tax returns. Many taxpayers like additional help in figuring out how the exemption tests apply to their dependents. This and the next article of the Primer will help you claim the right exemptions.

Don't overlook the extra exemption allowed if you or your wife are 65 or over in 1959. You are considered to be 65 in 1959 if your 65th birthday was on or before Jan. 1, 1960.

A problem many taxpayers have is what to do when their wives earn less than \$600 in a year and have tax withheld from their income. The wife could file a separate return so as to get back any tax withheld, but, if she does, she cannot file a joint return with you nor can you claim her as an exemption on your separate return.

It would be better for you both to file a joint return. Your wife's income would have to be shown on the joint return, but you would get a \$600 exemption for her (more if she is 65 or blind) and you would also get credit for the tax withheld from her income.

The law has been changed so that, beginning with 1959, you may claim an exemption for a child who has been placed in your home by an authorized placement agency for legal adoption even though the child has not yet been legally adopted by you. Such a child and every other child you claim must meet the four tests shown below:

1. Received less than \$600 gross income. (However, this limitation does not apply if the child was under 19 or a student. In either case, it doesn't matter how much income the child had. He or she can still be claimed as your exemption if the following three tests are met.)

2. Received more than half of his or her support from you (or from your wife if a joint return is filed). The next article of the Primer will explain how to tell when you have furnished over half the support of a dependent.

3. If married, did not file a joint return with her husband or his wife.

4. Was either a citizen or resident of the United States or a resident of Canada, Mexico, the Republic of Panama or the Canal Zone; or was an alien child adopted by and living with a United States citizen abroad.

Note that you may still be able to claim your child as an exemption even though he files a separate return. For example, if he earned \$450 during the summer from which tax was withheld, he should file a return so as to have the withheld tax refunded. This will not prevent you from claiming a dependency deduction provided the child meets the third and fourth conditions above.

If you have a child who was married in 1959 but who received over half of his or her support from you, check whether it is better for you to claim the exemption or for the child to file a joint return with his or her spouse. It often happens that newly married couples are not earning enough to

save much by filing joint returns. Remember, however, if your married child does file a joint return, you cannot claim him or her as an exemption.

Young Driver Arrests Up

Traffic arrests among juvenile drivers showed a sharp increase in 1959, compared to 1958 statistics.

The traffic department of the juvenile office reported 468 arrests in 1959, compared to 381 the year before. Of those, 289 arrests last year were for moving violations (compared to 252 in 1958), and 179 arrests were for other violations (compared to 139).

By far the greatest number of moving violations (70) were for running stop lights or stop signs. Next were failures to yield rights of way to other vehicles (21) and reckless driving (12).

Leading the non-moving violations were 46 arrests for having no drivers' licenses, followed by improper mufflers (38), noisy exhausts (29), no vehicle licenses (14), and inadequate brakes (11).

Of the total arrests, in 1959, 267 were made by state police, 191 were made by Klamath Falls police, and 10 were made by other agencies.

Most violators (145) ranged from 17 to 17½ years old. Next were 105 violators from 17½ to 18. Arrests involved 407 boys and 61 girls. Two cases were transferred to city courts and 14 were transferred to district court.

The department reported 37 accidents resulting from violations, cost approximately \$9,642. During the year, the department issued 66 license suspensions, 29 of them partial suspensions, 28 for 60 days or less, and nine for more than 60 days.

Subject Noted For Club Talk

Fashion sewing for clubwomen will be the subject of the meeting of the Woman's Library Club, to be held on February 8, at the city library auditorium. Planned in cooperation with the Vogue Pattern Service, the program will cover the importance of sound wardrobe planning; the selection of styles, fabrics, colors appropriate for various figure types; and modern sewing methods.

Chairman of the program is Mrs. L. E. Spence. Interesting and informative displays of fabrics and sewing fashions are being arranged by Mrs. Lucille Hawkins in cooperation with Miller's.

The club is also planning special posters and demonstrations to emphasize essential points in the program of style, colors, patterns.

Mrs. Spence reports that each member will be given a wardrobe-planning booklet for reference.

Circles To Meet

Circles of the Women's Society of Klamath Lutheran Church meet during each month as follows: Priscilla, second Monday at 8 p.m.; Naomi, fourth Tuesday, 8 p.m.; Sarah, second Monday, 8 p.m.; Deborah, first Friday, 8 p.m.; Mary Martha, fourth Tuesday at 8 p.m.; Ruth, fourth Tuesday at 8 p.m. and Dorcas, fourth Wednesday, 1:30 p.m.

Over The Garden Gate

SHASTA VALLEY CLUB
MONTAGUE—Highlight of the program presented to members and guests of the Shasta Valley Garden Club Thursday afternoon, January 7, was a discourse on the subject of grafting fruit trees by William G. Halter.

The meeting was held at the home of Mrs. Rita Prather, who was assisted with hostess duties by Mrs. Mabel French and Mrs. Di Raver.

Mrs. Henrietta Terwilliger, president of the club, conducted the business session, and read a New Year's message from Cynthia M. Hunter, state president of California Garden Clubs, Inc. It included the information that "Pennies for Redwoods" are now being contributed by all garden clubs affiliated with the California Garden Clubs in memory of Mrs. Leonard B. Schloss, first president of the state organization.

Also read was a letter from Mrs. Mary Tipton of Redding, president of Cascade District 8-B, of which the Montague club is a part. She outlined the year's activities of the district, the first district meeting held at Redding on January 18, and the second to be held at the home of Mrs. Tipton on March 22.

Welcomed as new members were Mrs. Gladys Hart and Mrs. Lourinda Lambert. Also greeted as guests were Mrs. Lewis Foulke, Mrs. Belle Larson, Mrs. Donald Mcemmer, Mrs. David Ellison, Mrs. Allie Moore, Mrs. Tom Toulouse and Mrs. William G. Halter.

Following the business session, William G. Halter was introduced as guest speaker, who described and illustrated various methods of grafting fruit trees, followed with a question and answer period.

The afternoon was concluded with the serving of refreshments by the hostesses.

MT. LAKE GARDEN CLUB

Mt. Lake Garden Club met recently at the home of Mrs. Noah Nyhart, who was assisted by Mrs. Oscar Rylander and Mrs. Enoch Johnson in serving dessert.

The program, arranged by Mrs. William Wales Jr., at the request of program chairman, Mrs. R. L. Fleming, was given by Mrs. Isabelle Brixner, supervisor of county schools. Showing her own colorful slides, she illustrated the conservation projects undertaken year by year in our schools.

Mrs. Brixner stated conservation was begun a little more than a decade ago to teach the public to safeguard what we have. Recognizing this to be vital to people of Klamath County, Carrol Howe, county superintendent, introduced its study into our schools in 1949.

A program educationally sound, practical, one to reach every student's heart as well as mind, was worked out and functioning by 1951.

One topic a year was chosen. Birds, soil, water, forests, minerals, animals, ocean and flowers have been annual subjects for research.

Mrs. Brixner's slides showed interesting student projects from building bird houses to planting trees; from making flat posters to life-like modeling; from constructing inside dioramas to outside filed trips. These projects range from first through 12th grades and vary in their skills accordingly.

Finally, on an upper level, the high school student becomes familiar with conservation agencies and their administrators. He finds, through lectures and field trips that these officials are well informed, wonderful, dedicated people, working ceaselessly to save our natural wealth.

During Oregon's Centennial Year, scenic resources were studied, and found to be everywhere, thrillingly close at hand, in state parks, in national parks. Illustrating with vivid slides Klamath County's most scenic spots, Mrs. Brixner closed with the challenge: "Beauty is always around us. Care of all our precious resources is the job before us. Our hope is to protect our rich heritage for other generations."

Mrs. Dick Henzel presided at the business session. Twenty four members answered roll by naming their favorite tree.

The club was happy to welcome as guests Mrs. H. E. Kelley, Mrs. M. W. Moore, and Mrs. Scott McKendree, District No. 12 director. Mrs. I. E. Campbell received

the special prize. About the rooms, dried flower arrangements were the decor of the day. The next meeting date will be announced later by Mrs. R. L. Fleming, vice president.

CHEMULT GARDEN CLUB

CHEMULT—Mrs. Grant Damon, state bird chairman, addressed the Chemult Garden Club at the January meeting in the home of Mrs. William Taylor January 27. Her talk on wintering the birds was a timely message for all who are interested in making birds as comfortable as possible in the winter months. She gave a few timely tips to bear in mind for their well being.

The main problem birds have to face for winter survival is to withstand the cold. They always can, provided they can find enough to eat and drink. During the hours that birds sleep in winter the weight loss is terrific. A tiny bird such as the chickadee will lose one and one half grams of weight during a single night. This is comparable to a 20-pound loss for a man weighing 150 pounds. The bird's first job in the morning is to find food enough to regain body heat and loss of weight. In country such as this a feeding station is often all that makes this possible.

To care for the birds in winter, set out a shallow pan of water containing a drop or two of glycerin to keep it from freezing. Also place a small mirror in the bottom of the pan to reflect the sun's rays and keep heat in the water. Provide such foods, where possible, as wild bird seed, millet, sunflower seeds, chick feed, and peanuts. As a very special treat peanut butter diluted with beef fat on bread or crackers—this is bird's caviar. A dough tied to a branch of the bird feeder makes an edible trapeze. Don't forget to place some ashes and sand in another pan as often a bird will starve without these helps which act as teeth for birds.

Financial Report Good

Five hundred members of Weyerhaeuser - Klamath Federal Credit Union and guests heard an optimistic financial report for the year just passed when they held their annual dinner meeting at Fairhaven School last week.

The treasurer's report showed income for 1959 in excess of \$53,000, an increase of \$8,000 over the previous year. Earnings were \$40,000 for 1959, up \$10,000 from 1958. A dividend of four per cent was declared and paid during 1959.

Loans totaling more than one-half million dollars were in effect at the end of the year.

C. E. Homer, a company carpenter, was elected as president. Jesse Burcham, pond foreman, is new vice president and Neil McEachern, stackerman, secretary. Rose Mathers was retained as treasurer.

Directors are Cecil Haggreen, Gene Hazzard, Dale Mahan, Cecil Redford and Leonard Scott.

The 1960 dividends will be paid semi-annually. Under consideration is increasing the rate for four and one-half per cent if earnings warrant.

Diesel Students Attend Field Day

Diesel technology students at Oregon Technical Institute attended an International Truck field day at Juckland Motors recently.

Slide photographs, lectures and displays were part of the program. They were used to demonstrate the automotive industry's attempts to develop aluminum gear boxes and lightweight frames. Five International Harvester Company employees conducted the program.

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BASIN BRIEFS

Leonard R. Behnke, Army private first class, son of Ronald O. Behnke, Dunsuir, recently completed a 10-week typing and military correspondence course in Darmstadt, Germany. He entered the Army in 1958. He was graduated from Shasta High School, Redding.

Mr. and Mrs. William Zumbun, Fort Klamath, are back at their ranch south of Fort Klamath after spending a month visiting her parents and other relatives at Porterville. His brother, Charles stayed at the Zumbun home during their absence. Ranch chores were done by W. C. Martin.

Mr. and Mrs. Allen Brown and family, Happy Camp, have been visiting her parents, Mr. and Mrs. Marion Simmons, Etna.

Frankie Lightle, New Pine Creek, left last Monday for enlistment in the Army. He was taken to Klamath Falls by his grandparents, Mr. and Mrs. A. W. Lightle, where he boarded a train for Portland.

Ernest Hayden, Callahan, returned last Saturday from a business trip to the Bay Area to confer with exporters and manufacturers concerning chain saw attachments developed by Hadston Machine Works at Callahan. He visited with his sister, Margaret Spencer, Sacramento, son, James and family at Beale AFB and another sister, Lucille Wilkinson, Chico.

Mr. and Mrs. Clifford Engle and children spent last weekend visiting her sister and family at Mount Shasta, returning Sunday evening to their home at Fort Klamath.

Mrs. Karl Denny, Etna, is at the home of her son, James Denny, in San Francisco. She fell recently and has been confined to the St. Francis Hospital there.

Mrs. and Mrs. Dan Roff, Etna, made a business trip to Eureka last Monday.

Mrs. Mary Smith, Etna, substituted for Mrs. Mary Roff, teacher at the Callahan School, last Tuesday.

Mr. and Mrs. Ernest Smith and son, Ralph, Yreka, were visiting relatives at Etna last Friday.

The Rev. Virgil Vinyard, Yuba City, California, spent a few days at New Pine Creek last week visiting his sister, Mrs. Mattie Cook. He also visited Mrs. Hallie Cook

and Veda Cook and her family. He left for his home last Friday.

Mr. and Mrs. Raymond Fisher, New Pine Creek, left last Monday for Broken Bow, Oklahoma, where they will visit some time with their daughter, Mrs. Anna Mae Bray and family. They went via Klamath Falls and Bakersfield.

Squaw Valley Riding Club members attended a potluck dinner January 23 at the club house. Nearly 70 persons were present.

Richard Henry is the name chosen by Mr. and Mrs. Alvin H. Sinner, Beaverton, for their third son, born January 7. Mrs. Sinner is the former Audrey Varnum, daughter of the Richard O. Varnums, Fort Klamath. The baby is named for maternal and paternal grandfathers, Richard O. Varnum and Henry A. Sinner.

Mrs. Theresa Sargent, Quartz Valley, and her aunt, Mrs. Velma Oswald, Santa Rosa, visited during the week with Mrs. Sargent's daughter, Mrs. Robert McCallister, Etna.

Mr. and Mrs. Elton Murphy, Callahan, have named their baby son Elton Anthony. He was born January 17 at the Scott Valley Clinic, Etna.

Mrs. Florence Butler, New Pine Creek, left by plane last week for Eureka to be with her father, Frank Griffith, who was quite ill for a time. He has improved, according to word received by relatives.

Mrs. Millie Sethman, Etna, recently received word from Mrs. Gertrude Thomas, Etna resident spending the winter at San Francisco, that she is well and staying at the Continental Hotel.

Karen and Kevin Smith, Robbie Vincent, Carolyn Hinton, Ray and Richard Cloud, Dave Noble, Donna Riggs, Norman Perry, J. O. F. Pointiere and Tim Harris, Willow Ranch school, are all reported out of school with mumps.

The United States Navy Pacific Fleet patrols a third of the earth's surface—from California to the Indian Ocean and from Alaska to the Antarctic.

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Tired 'Old' Miss America Is Mary Ann Mobley Again

NEW YORK (AP) — What becomes of a tired, old Miss America after her year is up?

"This tired, old Miss America became Mary Ann Mobley again," said the strikingly pretty brunette with wry grin. She was hiking energetically through Central Park as she talked, neither tired nor old.

During 1959, Mary Ann traveled to places even presidential candidates skip. Thousands of flash bulbs gave their lives for her. She pined blue ribbons on cows, pumpkins, Boy Scouts, babies and pretty girls. She smiled from dawn to dusk or dusk to dawn as need be.

"There wasn't much time to be just Mary Ann," said Mary Ann. "It was a wonderful year, and I loved being in the spotlight. But now I've got to prove I can stay in the spotlight as just me."

Most ex-Miss Americas don't. Many don't want to.

Staying in the spotlight demands every bit as much energy as Mary Ann's crowded schedule last year required. She studies acting under

Lee Strasberg. She has regular singing lessons. She sees as many plays and musicals as she can.

Mary Ann also can dance. In fact, it was primarily her song-and-dance act—not her looks—that won her the Miss America title.

But a mysterious lump appeared on her leg several weeks ago. At first, she feared it might be malignant, but it was not. She flew home to Brandon, Miss., and quietly had the growth removed at Baptist Hospital in nearby Jackson. She is fine now, she says but she doesn't dance any more.

A slender young woman with an impudent pug nose and dark eyes that can sparkle or brood, Mary Ann lives just a block from Central Park and likes to traipse through it when there is time.

All the fees for her appearances last year went into her own purse. It has been estimated that Miss America earns about \$50,000 while she wears the crown. Mary Ann is footing all her bills here.

At 23, she is keenly aware of the point in life at which she now stands — an ambitious, intelligent beauty still not entirely sure of her independence.

New York shocks, awes and fascinates her. She has happily fallen in step with the erratic cadence of show business.

Speech Conclave Slated Saturday

One hundred and twenty nine high school students and 10 coaches will visit Southern Oregon College at Ashland Friday and Saturday, January 29-30, for the 12th annual invitational high school speech conference.

Students will appear in debates, oratory, impromptu and extemporaneous speeches, poetry reading, and radio appearances.

Klamath Union High School will send Anita Anderson, Fred Biehn, Kathryn Brauner, Gloria Bishop, Jan Friedrich, Benny Gupitill, Betty Wehl, Bobby Sue Hutson, James Pratt, Martha Renie, Sharon Russell, Robert Rennie, Dale Stites, Karen Sullivan, Charlotte Schorr, Ramona Sato, Barbara Vinson, Linda Vandendoll and Clifford Wood.

KF Man Cited In Check Case

A Klamath Falls youth who was placed on five years' probation last July 31 after pleading guilty on a bad check charge has been arrested on another check charge.

Finis Ray Copeland, 22, was arrested in Medford for passing a \$47 check without a bank account. He was returned here on a charge of parole violation.

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