

**THE GATE CITY JOURNAL**

DUANE R. ALTERS . . . . . Editor and Publisher  
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**INCOME TAX FACTS No. 1**  
**New Federal Tax Law May Save You Money**

(This is one of a series of articles on income tax changes. The articles are based on information provided by the American Institute of Accountants and the Oregon Society of Certified Public Accountants.)

The "ides of March" will no longer hold any terror for the average taxpayer, but the new tax deadline of April 15 can be just as alarming if you don't start early to prepare your federal income tax return.

To help you get started this newspaper is publishing a series of articles prepared with the help of the national and state organizations of certified public accountants. Use these articles, together with the instructions that come with your federal income tax forms, to guide you in making out your return.

Most taxpayers report their income for the calendar year on a cash basis, and the new rules are explained here as they apply to these typical taxpayers. Anyone who uses a different fiscal year or reports on an accrual basis should check the official instructions to see how he is affected.

**Completely Revised Tax Rules**  
Last August the Internal Revenue Code was completely overhauled by Congress and thousands of changes were made affecting taxpayers. It is estimated that every year a million taxpayers overpay their income taxes by a total of more than \$100,000,000. More millions of taxpayers pay less tax than is due, making them liable for assessments, interest and possible penalties.

With the many changes of the new law there is even greater danger of mistakes this year unless you read the instructions and prepare your tax return with great care.

This is a good reason for starting long before April 15. Here's another:

**You-May Get a Refund**  
If you find that more tax has been withheld from your wages than you actually owe, you will be entitled to a refund of the difference. The sooner you file your return, the sooner you are likely to get your refund.

What are the chances of a refund? Well, your tax will probably be less because of the reduction of approximately 10% in tax rates since last year, but you have been getting the advantage of this re-

**Sunset Valley**  
Lois Council  
Phone 2439

Mr. and Mrs. Neil Dimmick, Mr. and Mrs. Lew McCoy of Ironside, and Klaas Stam were dinner guests Sunday at the home of Mr. and Mrs. Roy Holmes in honor of Mrs. Dimmick's birthday.

Mr. and Mrs. Neil Dimmick and Mr. and Mrs. Roy Holmes took a load of steers to Boise to market Tuesday.

Approximately 20 ladies of the Oregon Trail hall association, met at the hall Friday to make tablecloths and to finish cleaning of the hall.

Mr. and Mrs. Harold Fyllingness and children of Ironside were overnight guests at the Neil Dimmick home Saturday. Mr. and Mrs. Fyllingness visited at the home of Magnus Ekanger Sunday.

Mr. and Mrs. R. C. Smith, Sr., Mr. and Mrs. R. C. Smith, Jr. and children were Sunday dinner guests at the O. P. Council home.

The Rev. and Mrs. Kenneth Himple and baby, were dinner guests Monday at the Kenneth Lorensen home honoring the birthdays of the Himples.

Mr. and Mrs. C. L. Wilson of Roswell were Sunday dinner guests at the Harley Wilton home.

Mr. and Mrs. Oral Hite and family visited Tuesday evening at the home of Mr. and Mrs. Harley and Mr. and Mrs. Omar Hite were visitors there Thursday evening.

The extension shirt making group, met at the home of the leader, Mrs. Grover Cooper Tuesday on an all day meeting and potluck dinner.

Mr. and Mrs. Keith Stoker are the parents of a new daughter born Jan. 21. Mrs. Stoker was to go to the home of her parents, Mr. and Mrs. Leslie Ballantyne, for a few days. The oldest boy, Paul Stoker, has contracted the mumps.

Mr. and Mrs. Lee Stoker attended the Green and Gold ball, floor show and dancing at the stake house in Nyssa Saturday evening.

Mrs. Lee Stoker attended the primary meeting at the home of Mrs. Iona Flinders Sunday.

Mr. and Mrs. Lorin Munn and Mr. and Mrs. Leland Montgomery were visitors Sunday at the Lee Stoker home. Ice cream was served.

Mr. and Mrs. Mark Moncur and children and Mrs. Fern Cox and Miss Bybee called at the Lee Stoker home after church Sunday evening.

Mr. and Mrs. Clifford Nielsen and family and Mr. and Mrs. Charles Custer all of Ontario, spent Sunday afternoon at the home of Mr. and Mrs. Elver Nielsen.

Guests Saturday evening at the home of Mrs. Rose Douglas in Parma were, Mr. and Mrs. Ora Newgen and Patricia Rice, Mr. and Mrs. Smith of Caldwell, Mr. and Mrs. Frank Huett of Roswell, and Mr. and Mrs. Quentin Douglas of Eugene. Pictures which

**"Abide in Me," Theme For Day Of Prayer**

"Abide in Me" was announced this week by Mrs. Ed Pruyn, as the theme for the 1954 world day of prayer. The date set for the annual afternoon of prayer is Friday, Feb. 25, at 2 p. m. at the Nyssa Christian church.

A chairman from each church should contact Mrs. Pruyn, so that final plans can be made. Mrs. D. O. Bybee will represent the Nyssa LDS second ward and Mrs. Raymond Sager will represent the Methodist church.

Tentative plans call for a speaker and musical numbers in keeping with the theme.

**Adrian Presbyterian Church Notes**

The high school young people's group helped with the morning ownership service Sunday. It was young people's recognition day. Rev. Henry Moore spoke on "Christ's Pep Talk."

The grade school church clubs meet each Monday afternoon after school.

Sunday, Jan. 30, is Loyalty Day in the church. At this service the recently elected officers will be installed.

The Boy Scout court of honor was held Monday night at the church. Going up for first class Scouts were Larry Mackey, Joe Mackey, Clifford Looney and Jim Thompson. Going up for star Scout was Benjamin Zamora.

**Methodist Church News**

The Way of the Cross is the Way of the Crown.

Several carloads of young folks from the Nyssa MYF attended the rally in Payette Sunday afternoon and stayed through the evening meeting.

The WSCS circles met Thursday afternoon, Jan. 20, circle 1 with Mrs. Clifford Main, Miss Frances Foster was the guest speaker and also gave the devotions. Mrs. Gene Grasty entertained circle 2. Mrs. Melvin Spitzze was in charge of devotions and Mrs. Leslie Topliff led the program on the subject of prayer. Circle 3 met with Mrs. Carlos Buchner. Mrs. Clyde Snider discussed the "Christian Home in the City." Announcement was made that the general meeting will be held with Mrs. Carlos Buchner next Thursday, Feb. 3, at 2 p. m.

Extensive plans were made Wednesday night for a church-wide preaching mission to begin the 20th of February, and to last through Lent.

The Ma-Pa club will have a potluck supper at 7:30, Thursday evening, the 27.

Next Sunday morning's sermon topic will be: "When Life Bears Down and You are Sorrowful." In preparation, Rev. Taylor invites you to read the story of Job, particularly 35:10, 42:1-6.

Sunday evening fellowship at 7:00 continues with the study of "India." We also will study the world wide scope of Methodist missions, filling out the map in the back of the church which shows the places which are touched by Methodist missions. The commission on missions has for its present project the buying of a plow for India. On the table at the back of the church is a toy plow and a box for your contributions. Let's help India, the land of famine and wooden plows.

Wednesday children's church school at 4:00 p. m., Feb. 2.

Midweek meeting will be at the home of Mr. and Mrs. John Wulf, Wednesday evening at 8:00 o'clock Feb. 2. Lesson will be the 34th Psalm.

**Back-Door Tax Legislation**

Residents of borderline counties like Malheur should be alert to legislation like the resolution proposed last week by Rep. Lee Ohmart of Marion county.

Ohmart's proposal is to allow insertion of an emergency clause on tax measures to prevent citizens of the state from holding up legislation they do not like by filing referendum petitions and asking that the matter be postponed until they can vote upon it at the next general election.

In other words, if the present constitutional ban on the emergency clause is repealed, the legislature could pass a sales tax and merchants would be forced to collect and buyers would be forced to pay even though sufficient signatures on petitions were filed for a vote of the people.

Such a tax might go on for nearly two years before voters could express their views at the polls.

Under the present constitutional ban on an emergency clause, which Ohmart would take away from us, any measure becomes inoperative immediately upon filing of sufficient qualified signatures asking that the law be referred to the vote of the people.

We feel strongly about this proposal which would take away one more of the few remaining constitutional rights of the people who pay the taxes. Ohmart sounds overconfident in stating publicly that he has signatures of more than two thirds of members of the senate and more than one half of the house.

In view of Rep. Emil A. Stunz' opposition to a sales tax, it is unlikely that he has agreed to support such a measure which is nothing more than a back-door means of burdening everyone with the unfair sales tax that would not cut one cent from property tax levies.

An alternative proposal, which makes sense but which we have not heard about lately, is that referendums and initiative measures, in which voters are asked to approve expenditures of public funds, must specify the exact amount of funds needed and the source of revenue. It is true that Oregon voters have approved numerous expenditures and left the problem of paying the bill up to the legislature. By requiring that voters decide the source of revenue, there might be fewer of these costly bills getting the thoughtless approval of a majority of the voters.

Call it provincial or what you will, a sales tax would cost residents of such borderline counties as Malheur many hundreds of thousands of dollars in lost revenue every year. The average person, whether a wage earner, a farmer or a store owner, would expend hundreds of dollars by paying a sales tax every time he made a purchase.

If the economy of small retail merchants is damaged, so is that of the community in which they operate. When these merchants do less business, they are forced to carry smaller inventories for less local taxes and to hire fewer employees for further weakening of the area's economy.

Voters still have the right to file initiative petitions against measures they do not want whether or not they are labeled emergency. If Ohmart's proposal is passed by the legislature, the initiative should be used immediately to save that privilege which now prevents back-door tax legislation.

**NO SUBSTITUTE FOR LOCAL PAPER**

The surest way to develop the local community and create permanent prosperity is to encourage the building up of steady payrolls.

Information that shows the individual his interest and productive enterprise is indispensable to the sound solution of questions that encourage the establishment or growth of industries and businesses.

Just as industries bring business to every store, so do they make possible advertising and subscribers upon which the local newspaper depends, and herein lies the interest of editors in the problems of industry.

That this philosophy is sound and has a direct bearing on the prosperity of every community, every business and every individual is evidenced by figures released by the Chamber of Commerce of the United States covering the period from 1940 to 1950. They show that for every 100 new industrial workers in nine counties surveyed by the Chamber, retail sales zoomed \$360,000, personal income \$590,000, and bank deposits \$270,000.

An increase of 100 industrial workers meant 174 new jobs in other lines of work, 112 more households and a population increase of 296—new purchasers of all manner of goods and services. The survey covered a ten year period and was designed to measure the impact of new industry on local business.

The problems of industry are the problems of the people. They involve the welfare of the publisher, who is the spokesman for the people and every business in the community.

People rely heavily on the home town paper. No other agency

**Owyhee Community Church News**

The monthly youth rally of the American Sunday School Union will be held this month at Jamieson. All the young people are asked to be at the church by 7 o'clock.

Ten ladies met for the regular missionary meeting at the home of Mrs. Kenneth Himple where Mrs. Harold Dail, presided. Discussion for the coming farm sale was discussed and Mrs. Pete Wilson was put in charge. The group is collecting Christmas cards for missionary use and all old Christmas cards are wanted for this purpose.

The church election was held at the church Wednesday evening. Election of deacons and elders was made and church finances were discussed.

The church parsonage is nearing completion with about two weeks of work yet to be done.

Coming from Alaska where they have been serving under the Central Alasgiab Mission, Rev. and Mrs. Chuck Parmenter and children, will be at the church on Feb. 15 and will speak and show slides of their work.

Willis Reed of Paul, Ida., Mrs. Himple's father, is here for a few weeks.

Mrs. Vern Beesley returned to her home Monday following surgery in the Malheur Memorial hospital.

is a substitute for it. From politics, deaths, births and editorial comment on public issues, local and national, to household recipes, the grass roots press informs its subscribers.

It is the newspaper that people live with, sit down with, and study. Its editorials help its readers formulate their own conclusions on current issues—not necessarily in agreement with the editor. It is therefore logical that editors should take the lead in discussing issues which involves production and payrolls—bread and butter for all.—Industrial News Review.

**To Furniture Mart**

Ed Case, Nyssa furniture dealer left last weekend for San Francisco where he will attend the National Furniture Mart. The meetings which will last several days is a premier showing for all new furniture for 1955.

Case is expected to return Thursday evening.

were sent to Mrs. Douglas by her daughter who is a Wave in Hawaii were shown on a screen to the group.

Mr. and Mrs. Wilbur Chapin attended the Adrian grade school PTA card party Saturday night.

Leona Garner was a Sunday dinner guest of Elaine Munn.

The regular meeting of the Sunset Valley Auxiliary will be held Feb. 3 at the home of Mrs. Magnus Ekanger.

Mr. and Mrs. Paul Cleaver and son of Adrian were Sunday dinner guests of his sister and brother-in-law, Mr. and Mrs. Magnus Ekanger.

Brent Folkman has been staying at the home of his uncle and aunt, Mr. and Mrs. Carl Simpson, while his parents have been visiting in California at the home of their daughter and family, Mr. and Mrs. Billy Hadley.

Mr. and Mrs. Wren Tracy of Ontario are the parents of a son, born Jan. 24, in Ontario. Mrs. Tracy is a sister of Mrs. Irvin Durfee.

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Beginning at 9 P. M.  
**OLD NYSSA GYM**  
Music By Stewart of Caldwell  
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Proceeds to help finance Oregon Cottage to be built at National V.F.W. Home, Eaton Rapids, Mich.