ANDOVER NEWS

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"If There Is Not A Way, Cut A Way"

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LINCOLN THE GREAT

IT IS WELL for the present and for the following generations of Americans to contemplate seriously the primitive beginnings of our heroic race, not only in Kentucky, but in every part of the country from the Plymouth wilderness to the great mountain sections of the West—the willingness, the eagerness, to face untold hardships, to be shut apart from comforts and advantages of civilized communities in order to have a part in the development of a mighty nation.

Reverently we gaze upon Lincoln's monument at Washington, D. C., the most impressive memorial men have ever made. Abraham Lincoln said "Let us have faith that right makes might and in that faith let us, to the end, dare to do our duty." He said the things a leader of the people ought to say, and he did the things a leader of the people ought to do. He was extremely kind, but very firm; he was filled with love as almost no other statesman, but he declared war when necessary. He kept his faith. The American dream was right. And we can still have faith. We have a worthy banner under which to carry our fight: "Government by the people, shall not perish . . . ."

As the half of humanity, despairing of democracy, drags the chains of dictatorial systems, we must keep the faith, not for fighting alone, but for living. Thru a nation's strength is the composite ruggedness of its citizenry. A people acting together as a nation will condone war. Those who advocate differently perform a terrible dissence to the heavy-laden. Those who only carp and criticize block progress and hinder liberty. America has come so far because its people dared to believe in it and sacrifice for it. Lincoln had no better grounds for faith than we do and never did America more deserve the full measure of devotion than the present time.

Women to Join the Army

FORMATION of a Woman's Army Auxiliary Corps, in which women, between the ages of 21 and 45 years, will be permitted to volunteer for service under full military discipline, may be something of a surprise to some people, but there is little argument against the logic of such a corps.

Representative Edith M. Rogers says that the WAAC will provide a "chance for volunteers who could not afford to do defense work without pay," and she insists that many in this position are "just as patriotic" as those who can afford to give their time.

Corps members will receive, when the plan goes into effect, regular Army pay, $21 a month, with extra pay to members who cannot be housed in barracks. They will be subject to Army orders and to go wherever the Army may assign them.

Among the assignments possible for the women members of the Army, Secretary of War Stimson includes: Clerks, machine operators, cooks and bakers, stewardesses, telephone and telegraph operators; pharmacists, dieticians, hygienists, hospital and laboratory technicians, hostesses, librarians, theatre employees, welfare workers, post-exchange aides and laundry help.

The WAAC will, of course, carry its complement of officers who will receive regular Army pay.

St. Valentine's Day

SAINT VALENTINE'S DAY, February 14th, is the day to send messages of love and hope; the custom of paying homage to Cupid and one's own true love dates back to the early Roman days. The legend has it that Valentine, a handsome, dashing youth, while awaiting execution, formed a friendship with the blind daughter of his jailer and in a message of farewell, written to her on the eve of his death, signed it, "From Your Valentine."

Thru the centuries many quaint customs prevailed. England leads with its fine examples of lace paper work and embossing with beautifully applied motifs of rare delicacy. As the actual form of the Valentine with its greeting, there is doubt of its origin, but as early as Pepys time the custom of exchanging mottos became fashionable and was an expensive one, as his diary of 1667 relates of his expensive jewel gift to Mrs. Pepys, also the Duke of York gave to the Lady Arabella Stuart a jewel of about £800.

Of course, these Valentines with their fine lace work, inserts of satin, chiffon and decorative motifs came to America and to date we have the modern charming Valentine. The day is much feted here with Valentines, flowers, sweets and telegrams.

Let us always observe this quaint old custom with its messages of sentiment.

Farm Planning

EARLY winter months of each new year is the ideal time for the progressive farmer to take stock of results attained during the preceding 12 months so that he may plan for the year just ahead. A planned year is certain to be more productive than one that is undertaken catch-as-can and helter-skelter.

Successful planning involves three factors: Knowledge of the present situation, an attempt to forsee developments of coming months, and learning by experience thru study of the results of previous years' operations.

Land utilization can be determined properly only on a basis of information concerning the condition of the various tracts involved, existing surpluses of various crops, and the farmers' own ability to finance a particular crop.

Casting a weather eye toward the future, the farm planner must study such factors as probable demand for various commodities, governmental decisions which may affect his operations, probable labor supply for the production of given crops, and many other considerations.

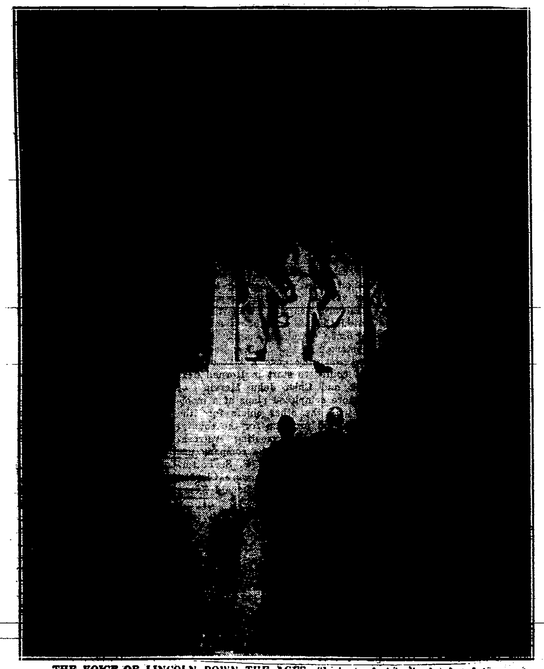
The farmer's surest aid in planning, however, is his own experience, particularly if he has kept careful records of his operations. Accurate reports of farm income and expense will enable him to determine quickly which crops have been truly profitable. If records are kept year after year the farmer soon piles up a considerable body of evidence upon which he can depend more and more.

Let us suppose that Farmer Smith finds upon examination of his farm income and expenses for last year that he barely broke even on his crop of beans. On that basis he certainly has reason to doubt that this crop is a likely one under conditions on his farm. On the other hand he is sure to wonder if perhaps last year was not unusual and if he might not fare better on another trial of the crop.

However, if he has kept records regularly, he may find that the last three years he has grown beans they have not been profitable. In such a set of facts he has a basis for coming to a definite decision.

Modern education has not persuaded youngsters that "early to bed" is good sense.

Chinese proverb: He who deliberates fully before taking a step will spend his entire life on one leg.



THE VOICE OF LINCOLN DOWN THE AGES —"I always feel inclined, when I happen to say anything to soldiers, to impress upon them the importance of success in this contest. It is not merely for today, but for all time to come. That we should perpetuate for our children's children that great and free government which we have enjoyed all our lives. . . . Still, let us not be over sanguine of a speedy, final triumph. Let us be not soldier. Let us diligently apply the means, never doubting that a just God, in His own good time, will give us the rightful result."

Scientists Study Trees For 'Fountain of Youth'

Plants, especially trees, are under inspection by scientists as possible sources of information on the tantalizing perpetual youth problem. Hoary giants like the Big Trees of California and the great Cypress of Tule, in Mexico, that have seen all the kingdoms of history rise and wane, still exhibit that surest of the marks of youth: They still reproduce, bearing abundant crops of seed. How can they maintain this vigor for many thousands of years?

How is it possible for them to grow year after year, while generations of man die?

A hint may be found in the way trees are organized. The giant woody heart of one of these forest monuments has very little life in it—perhaps none at all. Old trees are frequently rotted hollow within while they continue to grow vigorously without.

The fundamental living part of a tree is a thin layer of actively dividing cells at the boundary between wood and bark, which botanists call the cambium. This unseen layer gives rise to new leaves and branches, flowers and fruit, adds the annual ring of thickness in growth. Leaves and flowers fade and fall, the new growth hardens into wood and is left behind with the seasons, presently to become deader than our own bones.

But the cambium is perennially young. It is even potentially immortal, for if a cutting is taken from an old and dying tree to keep the stock going, it is the cambium that provides the new roots and branches. We might well go to school to the cambium for lessons in life extension.

Story of Vitamins Proves Health Value to Mankind

The story of vitamin B1 is one of untiring scientific research. The first indication that such a thing existed as a vitamin came in the 1880s when a lone scientist, working in his labroatory, was studying the effects of different diets on white rats.

In feeding his white rats on milk, he watched them grow fat and sleek. Realizing that milk was the most perfect, complete food known to man, he decided upon the experiment of taking milk and breaking down all its known elements—and, so to speak, manufacturing a milk like white rats. So he compounded all of the elements of milk in the exact proportions in which they were found in the product. His family of rats immediately started to dwindle and die. The only result he obtained from his experiment was a report that milk contained some unknown quantity essential to mankind.

This quantity remained unknown until 1906, when vitamins were first isolated. The various vitamins were then recognized—and after many years of untiring research, the exact therapeutic necessity of each vitamin was determined.

And of all of the vitamins, one of the most essential is B1. This vitamin is often referred to as the "spark plug" vitamin, as it supplies energy to the system, facilitating the digestive processes.

Widows No Longer Burned

One hundred and fifty years ago it was an Indian custom to burn the widow of a deceased husband. She would have died when her husband died—perishing in the flames that would have consumed his body on a ceremonial funeral pyre along the banks of the sacred river Ganges. This custom went out 125 years ago when a great, enlightened Indian leader, Ram Mohan Roy, succeeded in obtaining passage of a law making the practice illegal. Today, instead of being burned to death with their husbands' bodies, widows are serving in the political life of their cities and taking an active part in the movement for Indian independence. Emancipated as they are, the middle class of India still clings to some ancient customs, as wearing small diamonds in their nostrils and wearing a red dot, like a crimson "beauty spot" in the center of their forehead. But where once they were worn as a mark of caste, today it is merely ornamental.

Washing With Cold Water

A tip for the washer-outer! Now you can wash hosiery and other delicate garments in cold water. All this is made possible by a liquid soap which has been placed on the market and which makes instant suds in cold water. Of course, it can be used in hot water, too, if you prefer to use hot and are not afraid of shrinking and fading of materials. With these liquid suds comes a vacuum washer that literally "sucks" the dirt from the garments. The lingerie or hosiery goes in the large container, water and liquid suds are added and a few vigorous shakings do the washing. Rinsing and hanging up to dry complete the job—all without getting the hands in water.

Shelves for Kitchen Things

Cabinets, built-in or ready-made, are the most satisfactory for storing kitchen things. Shelves are best in cabinets above the work surface. Drawers are usually preferred below. But, because shelves are less expensive to build, many save on cabinet construction by using shelves throughout. All shelves should be made adjustable if possible, to avoid waste.

Discovery of Two 'Lost Cities' Aids Inca Lore

Enthusiastically hailing the importance of two lost Incan cities discovered at 12,000 feet high among clouds in the Peruvian Andes, Dr. Louis E. Valcarcel, director of Peru's National museum and authority on Incan archeology, declared that the ruins greatly increased modern understanding of the prehistoric Incan empire's mastery of life in high altitudes. He predicted more discoveries in this overgrown area.

The two cities discovered by Dr. Paul Fejos, leader of an expedition sponsored by Axel Wenner-Gren, reveal that large population of the Incan empire's Indians occupied a network of cities served by road systems and fed from irrigated farms in a forbidden region now looked upon as rank wilderness.

The Peruvian archeologist conferred with Yale university scientists on problems of clarifying America's ancient past. Dr. Wendell Bennett, Yale archeologist who is noted for discoveries in Peru, expressed agreement with Dr. Valcarcel that the ruins added much to knowledge of Indian architecture.

Both of the new-found cities resemble the Incan city of Machu Picchu, discovered by a Yale expedition led by Dr. Hiram Bingham in 1911, so that Dr. Valcarcel concludes that the three cities were beyond doubt contemporary.

Machu Picchu has been thought of as a lonely and isolated retreat built in the dawn of the bold Incan adventure.

Ants Demonstrate Power To Learn, Solve Problems

Just as physiologists, to comprehend the human organism, turn to the study of lower animals, psychologists have long been developing their literature on the motivations, perceptions and general behavior of a list of creatures that includes the whole range from protozoa to apes. Very helpful is the ant. In her bipolar existence, between food source and nest, the worker ant exhibits what can be unscientifically described as an intelligence of a high order. To determine, by the experimental method, the limits and factors in her psychological performance, Dr. T. C. Schneirla of New York university sets the worker ant some problems that duplicate and complicate the problems that she meets in nature.

In Dr. Schneirla's laboratory the worker ant's foraging expeditions are complicated by mazes. By observing hundreds of ants on thousands of trips, Dr. Schneirla has made some interesting discoveries. He has noted, first of all, that there are differences in ability between species of ants and between individuals within species. An able ant in about eight trips reduces to a minimum her random exploration of the walls, corners and ceiling of the maze and addresses herself efficiently to its basic problem. In about 25 more trips, she is able to go through the maze without a single misturn into a blind alley. She maintains her learning over periods of time and applies it effectively to different maze patterns.

Potatoes Supply Vitamin C

"Cooked potatoes, whether new or old, add considerable vitamin C—ascorbic acid—to the diet regardless of whether they are baked, broiled or steamed." So concludes Lydia A. Rolf of the bureau of home economics of the U. S. department of agriculture, after a scientific test to determine the effects both of cooking and of storage on the potato's ascorbic acid content. Green Mountain, Irish Cobbler, and Chippewa were the potato varieties used for the testing.

The potatoes were cooked by methods commonly used by homemakers. In no instance did the potato lose more than 25 per cent of its vitamin C value. In most cases the loss was even less, despite the fact that vitamin C is destroyed easily by exposure to heat and air. Boiling pared potatoes—probably the most common way of cooking—was the method most destructive to vitamin C.

Takes His Iron Straight

Rollo A. Clark of South Dakota takes his iron every day for health's sake—and he takes it straight. His unusual diet consists of such metallic delicacies as fish hooks, razor blades and thumb tacks, and electric bulbs. He took up this unusual way of making a living 17 years ago after watching an old Indian do it. To date he has eaten approximately 30,000 razor blades, and 10,000 fish hooks. He claims to be the only one in the world who eats fish hooks. But eating shatterproof windshield glass is the hardest of all, he revealed, as "it takes a lot of chewing for what little good you get out of it." To save wear and tear on his teeth, Clark had them plated with platinum and gold alloy some years ago and despite his years of eating metal and glass his teeth are in perfect condition. Clark is a vaudeville actor.

Record Banquet

One of the greatest banquets on record was given in 1889 by President Carnot of France to 15,000 persons. There were 195 cooks, 80,000 plates, 30,000 loaves of bread, 23,000 bottles of wine, 800 gallons of soup, three tons of fish, 7,200 pounds of beef, 7,200 fowl and six tons of ice.

AROUND OUR HOUSE

SAVE THE RUGS.

The best way to prolong the life of a rug is to keep it clean. The dirt that does the most harm to the rug is not on the surface, but, rather, the sand and grit that works down to the base of the pile, and grind and cut the fibers. The most effective way to remove these harmful particles is with a vacuum cleaner, says the New York State College of Home Economics.

A carpet sweeper helps to pick up crumbs and surface litter from a rug between more thorough cleanings. If a broom is used, it should have soft, pliable straws, for a stiff stubby broom is hard on a rug, especially one with a deep velvety pile.

Move the vacuum, carpet sweeper or broom across the rug crosswise, not lengthwise, to save strain on the warp threads. Beating and shaking are hard on rugs. Beating tends to loosen the tufts and may injure the backing of the rug. If a rug must be shaken, hold it by its sides, not its ends, so the crosswise threads won't pull apart.

Clean the under side of a rug frequently. for dirt works thru and insects are likely to hide underneath. And turn the rug end-for-end every few months, to equalize the wear.

Since sharp, rough legs of furniture can make permanent marks in a rug, sandpaper the rough feet of furniture, or use glass rests under heavy furniture. Also watch out for doors that don't clear rugs; plane the bottom of the door, if necessary.

A full size pad may add years of life to a rug, especially in a room that has rough, uneven floors.

Some Good Advice

The following bulletin sent out by the F. C. Thomas Co., to the managers and clerks of Market Basket stores could well be taken and practiced by everyone in their daily contacts:

"We have a war on our hands. It is going to be much tougher before we win. You can do your part behind the counter in every one of our stores, helping build up public morale.

"When customers ask for some item you do not have, do you say this—'I don't know when we will have any more of this product. Noships are bringing in the stuff used in its manufacture and besides the government won't let them make it. It is getting worse and worse each day, and I don't know what is going to happen!' These kind of statements help the Japs and Germans. Every time they are uttered helps break down the morale of the public. How about saying something like this:

'Yes, we have something like that. I think you will like it. Isn't it remarkable how we have so many things now, when we have to build so much equipment for the boys on the fighting lines. No other country in the world but ours can do it."

"I think this will give you the idea. Every manager, every clerk boost public morale. Never make a statement that will undersell our country. We got the greatest country in the world. Do not be ashamed to talk about it.

WHO KNOWS?

1—What is the difference between U. S. and Philippine time?

2—What is the approximate area of the Japanese offensive?

3—What is the distance from the Panama Canal to Java?

4—How many American republics were represented at the conference recently concluded at Rio de Janeiro?

5—Who is U. Maung Saw?

6—What are the present functions of the Office of Production Management?

7—What is a "PT" boat?

8—In what city does the royal ruler of the Netherlands East Indies reside?

9—What is meant by the initials "U.S.A.F.F.E.?"

10—Has the term, United Nations been used officially in connection with the present war?

(See "The Answers" in another column.)

Works With Broken Neck

Waterloo, Iowa.—Police Lieut. W. P. Mattiesen has just learned that he has been working for the past five months with a broken neck. An x-ray revealed that he had fractured two vertebrae in an automobile accident last May. He returned to duty in August and has been working steadily since.

Cultural persons never mistake vulgarity for originality.

Church Services

BAPTIST

Rev. Lloyd L. Tebo, Pastor

Thursday evening, 7:30, Midweek Prayer and Bible Study.
Thursday evening, 8:30, choir rehearsal.
Saturday evening, 7:30, Young People's Singspiration and party.
Sunday morning worship, 10:30.
Sunday School, 11:45.
Christian Endeavor, 6:30. Marietta Perry, leader.
Evening service, 7:30.

PRESBYTERIAN

Sunday morning service at 10:30. Rev. Edgar VanHorn will preach.
Sunday School at 11:45.
Choir rehearsal Thursday evening at the home of William Lang.
Afternoon division of the King's Daughters will meet at the home of Mrs. Arling Baker Friday afternoon. Mrs. Baker and Mrs. A. O. Kemp, hostesses.

SEVENTH DAY BAPTIST

Rev. Walter L. Greene, Pastor

Sabbath services at 2:30 p. m. Sermon by the pastor. Subject "The Living God."
Bible School at 3:30. Clifford Burdick, supt.

Independence

Morning worship and sermon at 10:30, by the pastor.
Sabbath School at 11:30. Mrs. Grace Spicer, supt.
Religious indifference is more fatal than religious differences.
Some faith is like a toy balloon, a pin prick and nothing is left.

CHRISTIAN AND MISSIONARY ALLIANCE

Mr. Clarence Seguine, Pastor

Thursday, 7:30 p. m., Prayer meeting at the home of Mrs. Chase.
Friday, 7:30 p. m., Young People's service. Miss Margaret Grossman leader.
Sunday Services:
2:00 p. m., Sunday School. All welcome.
3 p. m., Worship Service. Subject: "How to Be Beautiful."
7:30 p. m., Evangelistic Service. Speaker, Rev. Windsor, a retired Methodist preacher. Come and hear him.
Next Wednesday, Feb. 18, Day for Prayer. At the home of Mrs. Chase—10 a. m. to 12 noon; 2 p. m. to 4 p. m.

SUNDAY SCHOOL LESSON

THE HEALING MINISTRY OF JESUS

International Sunday School Lesson for February 15, 1942.

Golden Text: "He had compassion on them, and healed their sick.—Matt. 14:14.

Lesson Text: Mark 2:1-12.

The important purpose of Jesus was to "teach" men the truth, by revealing the divine, by words, by example, by illustration, by analogy, or whatever method the moment required. It was not his desire to amaze or mystify, yet, very often, he accomplished these results.

One of his most striking miracles was the healing of the man sick of the palsy, brought to him by four devoted friends, all five having in their hearts the faith so necessary for great achievement.

Jesus was busy as "he spake the word" unto the crowded company in the Capernaum home. He had eager listeners, hurriedly gathering when they discovered Jesus had returned from his recent swing around Galilee. Yet, Jesus stopped teaching and performed an awe-inspiring wonder.

"The healing miracles of Jesus were not wrought to prove what God could do, and man could not do," wrote Leslie D. Weatherford, "but what man could do and ought to do," if they would accept the wonderful assurance of power offered thru John's Gospel, "he that believeth on me, the works that I do shall he do also."

The effect of Jesus' ministry had already had the influence felt far and wide by this second summer of activity. The religious leaders of Jerusalem had been aroused by this new doctrine, already critical of their own religious leadership and sincerity, and had sent their emissaries to Capernaum to scout out this teacher and discover some flaw in his life or doctrine with which they could discredit him.

When the four friends brought the palsied sufferer to the house where Jesus was, they were blocked away by the crowd, but, full of persistent faith, they lowered him from the room, resting immediately in front of Jesus, attracting his notice both to their belief in his power and their devotion to the sufferer. Jesus always rewards faith and fidelity, so here, he addressed to the patient words forgiving his sins.

Then, the scribes from Jerusalem took note—this lay-preacher dared to assume divine power, that of remitting human sin against divine command. This, they readily reasoned, was blasphemy—a serious ecclesiastical crime then as it was later in the Dark Ages! How often have the assumed and assured upholders of truth been revealed by history as selfish, prejudiced enjoyers of privilege which warped their judgment and discernment.

Jesus read the thoughts of his critics, and accepted the challenge. Nobody could disprove his spiritual miracle of forgiving sins, which gave no outward signs, but, "that ye may know that the Son of man has authority on earth to forgive sins," he would perform the visible, physical cure of the body of the sufferer. This done, it was not strange that those who witnessed it were "amazed and glorified God."

How far can faith act in our own lives? To a much greater degree of reality than any of us dare to believe! How much of the world's diseases and deformities would disappear with the removal of sin? Practically all in the course of a few generations completely influenced by right living and faith in the power of the Son of Man! The time element for such a modern transformation would be the same two-fold need, absence of sin and presence of belief.

The difference between Christianity and other religions is illustrated in an incident related by Ben Morris Ridpath, in the Christian Advocate, as follows: "While in university, I met a young Chinese student who later came out to the little church where I was pastor. In telling the congregation that Sunday why he was a Christian, he stated, in his characteristic way: "I am a Christian. Other religions tell you to be good, say good things. Christianity do good. Bring hospital, doctor and schools. I am a Christian because Christianity do good."

Let us always remember that "Jesus went about doing good," and try, as Christian, to follow his example.

FRUIT, FLOWERS AND GARDEN

AIM OF VICTORY GARDENS

Aim of the state-wide victory garden program is to get every farm to have an adequate home garden, to get every village and suburban family with suitable land and experience to raise garden crops, and to encourage the planting of school and community gardens where desirable.

More than two-score organizations were represented at a recent meeting in Albany, called by the extension service of the college of agriculture at Cornell, to work out a New York gardening program. The state-wide plan, as agreed upon, calls for greatly increased home production of vegetables to meet the nutrition needs of today, and for greater conservation and use of fruits and vegetables.

It was agreed that the extension service in each county will have the responsibility for coordinating the garden program. In most counties the 4-H Club agent will be in charge; in others, either the county agricultural or home demonstration agent. The aim is to have all gardeners work toward a common goal, to avoid waste and duplication of effort.

Other points in the New York garden plan: Small fruits should be included where feasible in most farm gardens and in many village and suburban gardens; seeds should be bought and distributed, as far as possible, thru present channels of trade; and special attention should be given to the wise use and preservation of vegetables and fruits.

It was suggested that a group known as the "victory garden council" be formed in each county.

Less and Less

Landlady: "Really, with all these goings-on we must be prepared for anything."

Hungry Boarder: "Yes, Mrs. Prune—or at any rate for hardly anything."

Your Federal Income Tax

Facts in a Nutshell

WHO MUST FILE A RETURN?—Every single person having a gross income of $750 or more; every married person, not living with husband or wife, and having a gross income of $750 or more; and married persons living with husband or wife, who have an aggregate gross income of $1,500 or more.

WHEN MUST RETURNS BE FILED?—For the calendar year 1941, on or before March 16, 1942. For the fiscal year, on or before the 15th day of the third month following the close of the fiscal year.

WHERE AND WITH WHOM MUST INCOME TAX RETURNS BE FILED?—In the internal-revenue district in which the person lives or has his chief place of business, and with the collector of internal revenue.

HOW DOES ONE MAKE OUT HIS INCOME TAX RETURN?—By following the detail instructions given on the income tax blanks, Form 1040 and Form 1040A (optional simplified form).

WHAT IS THE TAX RATE?—A normal tax of 4 per cent on the amount of the net income in excess of the allowable credits against net income (personal exemption, credits for dependents, interest on obligations of the United States and its instrumentalities, and earned income credit) in the computation of the normal tax net income; and a graduated surtax on the amount of net income in excess of the allowable credits (personal exemption and credits for dependents) against net income in the computation of the surtax net income.

Income Tax Don'ts

DON'T prepare your income tax return until you carefully read and understand the instructions accompanying the forms. Make out a work-sheet and check it with the instructions before filling in the forms.

DON'T delay in making out your income tax return. Tax problems deserve careful study, and the early assembling of your data expedites this.

DON'T, if your gross income is $3,000 or less and is wholly from salary, wages, or other compensation for personal services, dividends, interest, rent, annuities, or royalties, file your return on Form 1040 without carefully considering the option to file the simplified Form 1040A, since the filing of your return on either which prevents you from filing an amended return on the other form.

DON'T overlook the fact that for the majority of taxpayers the tax for 1941 will be two or three times as much as for 1940 and that it is important for you to save out of your weekly or monthly earnings, or otherwise provide, a sufficient amount to pay your tax when it becomes due. For the calendar year 1941 the tax is payable on or before March 16, 1942, or it may be paid in four equal installments on or before March 16, June 15, September 15 and December 15, 1942, respectively. If any installment is not paid when due, the whole amount of the tax unpaid is required to be paid upon notice and demand from the Collector.

DON'T omit any explanation or information that is essential to a complete audit of your return. An ounce of care may save you a pound of unnecessary expense, and time and annoyance both to you and to your Government.

Gross Income Determines Liability For a Return

A very arresting fact in the 1941 income tax law is the lowering of the personal exemption from $800 to $750 for a single person, and from $2,000 to $1,500 for a married person or the head of a family, and the change in the basis for determining liability for a return.

Every citizen or resident of the United States must file an income tax return, if single, or not living with husband or wife, and his or her gross income is $750 or over; or if married and living with husband or wife and his or her gross income equals or exceeds $1,500; or if both have gross income, and the combined gross income of husband and wife equals $1,500 or over. Thus single persons or married persons not living with husband or wife, who earn as much as $14.43 a week for the 52 weeks of the year, and married persons living together who have aggregate earnings of as much as $28.85 a week for the year, are required to file returns.

It matters not if the return discloses that, by reason of allowable deductions, or the credit for personal exemption or for a dependent or dependents, the individual has no tax to pay; the gross income of such persons must be reported to the Government.

How to Avoid Common Errors

Twenty-two million persons, firms and corporations, it is estimated, will probably file income-tax returns this year. These returns begin to trickle in around January 1. Every return for the calendar year 1941 must be in by midnight of March 16. In order to handle the enormous volume of work alone entailed of receiving these returns, the Bureau of Internal Revenue has greatly increased its staff in its several district offices. The experience of former years shows that the Bureau is always swamped with late returns. If taxpayers will file their returns early, they will find that this will be mutually beneficial to them and to the Government.

A large number of these returns contain errors which, if not corrected by the audit, would result to the disadvantage of the taxpayer. Many persons pay in more than the amount of the tax due; others fail to take advantage of the personal exemption, the credit allowed for dependents, or deductions from gross income to which they are entitled.

In making out your income-tax return, read carefully and study the instructions that accompany the forms on which the tax is computed. If you need more information, it may be obtained at the office of the collector of internal revenue, deputy collector, or an internal-revenue agent in charge. When you visit an internal-revenue office to get assistance in making out your return, take a copy of your 1940 return with you.

Forms for Making Returns

Forms for filing returns of income for 1941 have been sent to persons who filed returns last year. Failure to receive a form, however, does not relieve a taxpayer of his obligation to file his return and pay the tax on time—on or before Mar. 16 if the return is made on the calendar-year basis, as is the case with most individuals.

Forms may be obtained upon request, written or personal, from the offices of collectors and from deputy collectors of internal revenue in the larger cities and towns.

A person should file his return on Form 1040, unless his gross income for 1941 does not exceed $3,000 and consists wholly of salary, wages, or other compensation for personal services, dividends, interest, rent, annuities, or royalties, in which event he may elect to file it on Form 1040A, a simplified form on which the tax may be readily ascertained by reference to a table contained in the form.

The return must be filed with the collector of internal revenue for the district in which the taxpayer has his legal residence or principal place of business on or before midnight of March 16, 1942. The tax may be paid in full at the time of filing the return or in four equal installments, due on or before March 16, June 15, September 15 and December 15.

Simplified Returns for Optional Tax

The Revenue Act of 1941 provides a simplified method of computing income tax in the case of individuals whose gross income is derived wholly from salary, wages, or other compensation for personal services, dividends, interest, rent, annuities, or royalties, and does not exceed $3,000. A new Form 1040A has been provided for taxpayers who are entitled to and elect to use such method. A table on the reverse side of the form shows the amount of tax on increasing amounts of gross income after the proper allowance of $400 for each dependant, if any.

The tax under the simplified method is the same for each $25 block of gross income and the taxpayer need only ascertain in which block his gross income (less allowance for dependents) falls to determine his tax. A flat reduction of ten per cent has been made in arriving at the amount of tax shown in the table for deductions such as charitable contributions and taxes paid, so that the taxpayer who uses this method does not list these but gets an automatic deduction of 10 per cent.

Under the simplified method the status of a person on the last day of the taxable year is the governing factor in determining the exemption level ($750 for single persons and married persons not living with husband or wife, and $1,500 for married persons (living together) as well as the credit for dependents.

A husband and wife living together on the last day of the taxable year may file separate returns on Form 1040A if the gross income of each is from the prescribed sources and does not exceed $3,000 or they may file a single joint return on that form if their combined income is from the prescribed sources and does not exceed $3,000. If they file a separate return the tax liability of each under the simplified method is the tax imposed upon a single person. If husband and wife file separate returns and only one elects to make a return on Form 1040A, the tax liability of the one so electing is the tax imposed upon a single person. If they file a single joint return, or if only one spouse makes a return because the other spouse has no gross income, the tax liability is the tax imposed upon a married person.

The use of the simplified method is optional with the taxpayer, but once an election has been made for any year, it is irrevocable for that year. If a taxpayer files a return under the simplified method for the taxable year, he may not thereafter file a return under the general provisions of the law for that year. Conversely, if he files a return under the general provisions for any taxable year, he may not thereafter file a return under the simplified method for that year. However, a new election is allowed for each succeeding taxable year.

Who Must File a Return

For Federal income tax purposes, widows, widowers, divorcees, and married persons separated by mutual consent are classed as single persons. These, with those who have never been wedded, whose gross income was $750 or more for the taxable year—that is, whose gross income was as much as $14.43 a week for the 52 weeks of the year—must file an income tax return. Every married person, living with husband or wife, if no joint return is made, who has a gross income of $1,500 or more for the taxable year—that is, who has a gross income of as much as $28.85 a week for the year—must also file an income tax return. If the husband and wife each has an income and their aggregate gross income is $1,500 or more for the taxable year—that is, their aggregate gross income as much as $28.85 a week for the year—they must file an income tax return.

Husband and wife living together at the close of the taxable year may file a single joint return (even the one has no gross income), or make separate returns of the income of each. If separate returns are filed, one may not report income which belongs to the other, but must report only the income which actually belongs to him. If a joint return is filed, the aggregate income disclosed is subject to both the normal tax and the surtax. The liability with respect to the tax on a joint return is joint and several. A joint return may not be made if either husband or wife is a nonresident alien.

If a joint return is not made by an agent of the taxpayers, it must be signed by both husband and wife and sworn to before a proper officer by the spouse preparing the return.

Where separate returns are filed by husband and wife on Form 1040, the joint personal exemption of $1,500 may be taken by either or divided between them in any proportion as agreed upon, but if either or both spouses make a return on Form 1040A, each spouse is treated as a single person and entitled to a personal exemption of $750 only.

Husband and wife may elect each year to file a joint return or separate returns. Where, however, joint returns have been filed for a particular year, neither husband nor wife may, after the due date of return, file an amended return or returns on the other basis for that year.

When to Report Income From Salaries, Wages and Other Sources

Salaried persons and wage earners whose income is derived from personal services form the largest number of Federal income taxpayers. This year this army of taxpayers will be greatly increased. Those who paid an income tax for 1940 have received the forms for the 1941 income tax return thru the mails. In order that none may escape filing the return, employers are required to report on Form 1099, accompanied by transmittal Form 1096, the names of all their employees to whom, if single, they made payments of $750 or more in 1941, and if married, $1,500 or more. If the marital status of the employee is unknown, he must be reported as single.

These returns, by the employer, must be filed on or before Feb. 15, 1942, with the Commissioner of Internal Revenue, Returns Distribution Section, Washington, D. C.

The law contemplates that every individual, if single, or if married but not living with spouse, whose gross income for 1941 was $750 or more, must file an income-tax return. Excuses for not doing so do not relieve the delinquent from responsibility for the delinquency.

Neither the President of the United States, nor the Vice President nor Federal judges, nor Members of Congress, are exempt from filing returns.

All types of compensation, unless specifically excluded by statute, should be incorporated in the gross income of the taxpayer. A minister of the Gospel, for instance, must report all fees he receives—for funerals, for masses, for baptisms, for marriages and for other like services. In addition to salaries, wages, fees and commissions, all bonuses, tips, prizes, awards, retiring allowances for past services, and other forms of compensation are rated as part of one's income. If a person is paid in whole or in part for his services by anything other than money, the fair market value of the thing taken must be reported as income.

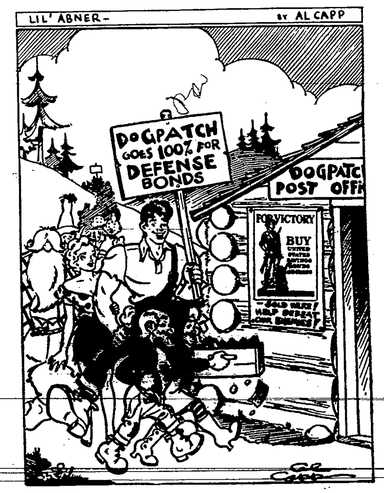
Compensation credited to the account of or set apart for a taxpayer without any substantial limitation or restriction, and which may be drawn upon by him at that time, is subject to tax for the year which so credited or set apart, altho not then actually reduced to possession. If the services were rendered during the year 1940, or even prior thereto, but the compensation was not received, or made unqualifiedly subject to demand by the taxpayer until 1941, the entire amount is taxable in 1941 when the taxpayer is reporting on the cash receipts and disbursements basis, which is the basis used by most individuals in reporting net income.

(Continued Next Week)

Entirely Too Kind

Denver.—Kindly offering to take care of his girl friend's pet while she was in a hospital, Abraham E. Japp was also forced to go to the hospital. The pet, a rattlesnake, bit him twice on the hand.

Slightly Wrong

Los Angeles.—Wounded in the Civil War, Dr. John W. Bill was given only a few hours to live by the doctors. He recently observed his 99th birthday.

Selfish individuals contribute little to a better world.