

THE FRONTIER

D. H. Cronin, Editor and Owner
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Federal Income Tax Material, Number 2

Persons subject to the Federal income tax must report their income to the Government on forms, or blanks, prescribed by regulations. These forms are obtainable from any Collector of Internal Revenue, and generally from any bank. Special forms are designated for corporations, for partnerships, for trusts and fiduciaries, and for non-resident aliens. Farmers who keep no books of account on the accrual method must attach a special schedule to their return (Form 1040F). For individuals, two forms are used, depending upon the amount and source of income to be reported.

Form 1040. This form is intended for general use of individuals who are citizens of the United States, or residents in this country, whether citizens or not. It contains spaces to show the amount of income from various sources, deductions allowable, exemptions and credits, and computation of tax liability. As most of the items require some explanation in order to be allowable, the form also contains appropriate schedules to show in more detail how the income or the deductions are determined.

Form 1040A. This is a simplified report, which may, at the option of the taxpayer who makes his return on the cash basis, be filed instead of form 1040 by citizens and residents whose gross income was \$3,000 or less during 1942, provided all this income consists wholly of one or more of the following: salary, wages, dividends, interest, or annuities. In using this form it is necessary only to enter the amount of gross income as shown, deduct the credit allowable for dependents, and insert the appropriate amount of tax in accordance with one's personal exemption status, as shown on the table on the reverse of the form. This form has no entries for deductions allowable, since the taxes indicated in the table on the back of the form are computed after taking into account what have been considered average deductions for persons of this income class.

A taxpayer should, therefore, consider carefully which form would be appropriate for his purposes. Whichever form is employed, all the information called for in the spaces should be inserted so far as applicable to the taxpayer, in order to avoid the expense to the Government, and the possible inconvenience to the taxpayer, of subsequent check and inquiry.

With each return form is a set of accompanying instructions, and these instructions should be carefully read by the taxpayer before making his return.

Returns for the calendar year 1942 must be filed not later than March 15, 1943. They may be filed by mailing to the Collector of Internal Revenue of the appropriate district in which is located the legal residence or principal place of business of the taxpayer. If the return is filed by mailing, it should be posted in ample time to reach the Collector's office on or before March 15, 1943. Returns received later than the date due are subject to a penalty variable according to the lateness in filing.

ITEMS CROWDED OUT LAST WEEK

Robert Armbruster, manager of the Brown-McDonald Company's store, was confined to his home for a couple of days the first of the week, with a severe case of the Grippe.

Mrs. Virgil Tomlinson, Miss Vera Schollmeyer and Leo Harte were dinner guests at the Art Tomlinson home at Inman last Sunday.

Bill Allendorfer, who attends Wayne State Teachers' College, spent the week-end here visiting his parents, Mr. and Mrs. Phil Allendorfer.

Pfc. Harold Donohoe returned to Fort Lewis, Washington, Monday, after spending his furlough visiting relatives and friends here.

Mr. and Mrs. Dean Streeter and Clyde Streeter went to Brunswick Friday, to spend the day visiting their mother, Mrs. P. Streeter.

Mrs. Helen Sirek took her son, Ted, to Omaha Sunday, after he had visited here during Christ-



mas. She will visit relatives and friends there for several days, before returning home.

Mrs. James Walling and her mother, Mrs. H. W. Starlin spent Sunday at the home of Mr. and Mrs. John Conard in Emmet.

Ray Simmons, of Lincoln, came Monday to visit Colonel and Mrs. F. M. Brennan and family.

Miss Mamie Kruntorad of Pierce, arrived Sunday to visit relatives and friends for several days.

Miss Margaret Hammond returned to Omaha Sunday, after visiting her parents, Mr. and Mrs. H. J. Hammond over the week end.

James Harty, of Portland, Oregon, returned home Sunday, after visiting his parents, Mr. and Mrs. W. H. Harty, and other relatives and friends over Christmas.

Archie Bright, who attends Wayne State Teacher's College, returned to Wayne Sunday, after visiting his parents, Mr. and Mrs. Ramon Bright and other relatives and friends over Christmas.

Miss Katherine Murray returned to Omaha Friday, after spending a few days visiting her mother, Mrs. Teresa Murray.

Mr. and Mrs. W. J. Clifton, Mr. and Mrs. C. W. Clifton and family and Mr. and Mrs. R. E. Quigley of Orchard, spent Christmas here visiting Mr. and Mrs. Ted McElhaney and family.

Miss Mildred O'Malley, of Omaha, returned to her home Friday, after visiting her parents, Mr. and Mrs. L. W. O'Malley.

Mrs. Ray Simonson and children returned to their home in Broken Bow Wednesday, after visiting Mrs. Simonson's sister and brother-in-law, Mr. and Mrs. Emmet Moore and family.

Mrs. Ann Asher returned Tuesday from Omaha, where she had visited her son and friends over the Christmas holidays.

Mrs. Bert Shoemaker and son, Richard, returned Wednesday from Omaha, where they had visited relatives and friends over Christmas.

Miss Edna Hermson of St. Charles, S. D., has accepted a position at the M and M and started to work Sunday.

Merle Hicks of Omaha, left Saturday for his home after spending Christmas here with relatives and friends.

BRIEFLY STATED

Mr. and Mrs. C. E. Jones went to Norfolk on Friday.

Judge D. R. Mounts made a business trip to Kearney Sunday.

Miss Violet Eley spent the week end in Orchard visiting her parents.

Mrs. Warren Gribble spent the week-end in Sioux City visiting Mrs. Lyle Curtis.

Dr. and Mrs. French went to Lincoln last Saturday to visit relatives and friends for a few days.

Vince Streeter went to Norfolk Thursday, where he will take a physical examination for the U. S. Navy.

Joe Ridgeway came home from Des Moines, Iowa, Friday, for a visit with his parents, Mr. and Mrs. Ross Ridgeway.

Miss Anna Zenkovich, of Sioux City, Iowa, will spend the week end here, as the guest of Miss Ruth Harris.

The Misses Irene and Helen Gilday came home Friday from Omaha, where they had spent the week visiting friends.

Marilyn Beha entertained eight little girls with a theatre party and treat last Sunday afternoon, in honoring her eighth birthday.

Mr. and Mrs. Dorrance Crabb returned to their home in Omaha on Saturday, after visiting Mr. and Mrs. Emmet Crabb over Christmas.

The Misses Dorothy Yocum and Bonnie Kurtz left Monday for Omaha, for a few days visit with friends.

Jim Herre, of Kansas City, Mo., returned Sunday after visiting his parents, Mr. and Mrs. O. M. Herre over Christmas.

Richard Moses, of Lincoln, came Monday to visit his parents, Mr. and Mrs. Halsey Moses. He returned home Wednesday.

Pvt. James Walling has been transferred from Sloan Field, Midland, Texas, to the Lincoln Air Base at Lincoln, Nebr.

Dentistry has made wonderful progress in the restoration of teeth. The artificial denture of today is much better than the false plate of yesterday. — Dr. Fisher, Dentist.

Mrs. James Walling left Thursday for Fremont, where she will meet her husband, Pvt. James Walling, who is now stationed at the Lincoln Air base.



"That over 14,000 commercial and savings banks—without a cent of compensation—voluntarily launched a great and successful drive to sell War Savings Bonds is a glowing tribute to the quality of the patriotism of America's financial institutions."

H. MORGENTHAU, JR.
Secretary of the Treasury

Our bank appreciates this official recognition of the fact that banks have sold some 85% of all War Bonds to date. We continue to recommend them as the world's best investment.

O'NEILL NATIONAL BANK
O'NEILL, NEBRASKA
Member Federal Deposit Insurance Corporation

County Treasurer's Semi-Annual Statement
Holt County, Nebraska

Showing Receipts, Transfers, Disbursements, and Balances for six months beginning July 1, 1942, and ending January 6, 1943

FUNDS	Balances July 1, 1942	Receipts 7-1-42 to 1-6-1943	Transfers from other Funds	Transfers to other Funds	Disbursements 7-1-42 to 1-6-43	Balances Jan. 6, 1943
STATE FUNDS:						
Consolidated	\$ 4,603.96	\$ 30,335.38			\$ 28,285.88	\$ 6,653.46
Care of Insane	635.53	5,539.76			4,955.19	1,220.10
School Lands	1,502.20	7,957.27			5,788.34	3,671.13
University Lands	76.42	1,391.75			358.85	1,109.32
Highway Supervision	18.66	58.44			74.76	2.34
Highway Maintenance	218.29	683.80			874.73	27.36
Drivers' Licenses	1,064.00	430.25			419.70	1,074.55
Old Age Assistance	591.76	6,356.09			5,243.38	1,704.47
Special Bee Tax	1.35	6.20				7.55
STATE AND FEDERAL FUNDS:						
Old Age Pension	554.25	35,409.04			35,469.87	493.42
Dependent Children	331.21	14,399.34			14,568.65	161.90
Relief	18.29					18.29
Blind		1,162.38				1,113.90
Administrative Expense	115.42	1,923.50			1,384.30	654.62
COUNTY FUNDS:						
General	16,863.98	39,244.05			36,747.73	19,360.30
Bridge	2,330.76	7,185.26			6,795.31	2,720.71
Roads	18,068.75	15,588.03			17,211.62	16,443.16
Road Dragging	4,135.03				1,135.38	2,999.65
Soldiers' Relief	1,070.98	313.51				1,384.49
Unemployment Relief	4,402.59	10,451.35			4,882.69	9,971.25
Fair	1,150.41	1,306.46			686.00	1,770.87
Mothers' Pension	1,331.15	126.40			373.00	1,048.55
Road Relief	64.12					64.12
Poor	7.28					7.28
Delinquent Tax Fund	43.84		500.00		145.35	398.49
Bond Sinking Fund	40,977.81	8,616.74		500.00		49,094.55
Court House Bond Fund	7,295.02	3,740.68			2,533.00	8,502.70
Tax Sale Redemption	652.90	839.10				1,357.65
Emergency Unemployment Relief		47				47
Inheritance Tax (Special Road)	893.02					893.02
Inheritance Tax (Special Fund)	2,736.66	653.83			.76	3,389.73
Bounty on Coyotes		54.29				54.29
Advertising		515.90				515.90
Refunding Orders					57.78	*57.78
Miscellaneous Fees		194.90				194.90
Poll Tax		3,594.31				3,594.31
TOWNSHIP FUNDS:						
General	27,860.46	19,134.33			20,610.00	26,384.79
Library	1,745.42	1,137.45			1,835.00	1,047.87
SCHOOL FUNDS:						
General	100,341.34	98,274.12	11,792.25		100,525.23	109,882.48
Bond and Coupon	25,572.03	8,139.99		536.00	9,092.51	24,083.51
Free High	14,131.42	23,683.27			54.00	37,770.69
Judgments	95.60	1.31				96.91
Fines and Licenses		1,290.00			1,290.00	
State Apportionment		9,146.25			9,146.25	
State Aid		820.00			820.00	
VILLAGE FUNDS:						
General	18,708.68	18,375.40	1,989.09		25,172.00	13,901.17
Refunding Water Bond	5,364.15	3,328.49			2,529.18	6,163.46
Curb and Gutter	586.02	152.53			585.00	133.55
Paving Bonds and Coupons	3,480.15	89.46			3,590.00	*20.39
Sewer Bonds and Coupons	1,916.84	1,727.35			3,120.00	524.19
Sewer Warrants Interest	.44					.44
Village Gas Tax		1,989.09		1,989.09		
	\$311,538.66	\$385,377.05	\$ 14,281.34	\$ 14,281.34	\$337,576.74	\$359,338.97
Balance July 1, 1942		311,538.66				
Balance January 6, 1943					\$359,338.97	
		\$696,915.71			\$696,915.71	

*Overdrawn

Cash in Banks	\$ 260,316.28	UNALLOWED CLAIMS ON FILE IN COUNTY CLERK'S OFFICE AS OF DECEMBER 15, 1942	
Checks and Cash in Office	2,022.69	General Fund	\$ 1,177.25
County Refunding Bonds carried as cash	47,000.00	Bridge Fund	1,276.53
Government Bonds carried as cash	50,000.00	Road Fund	5,440.15
	\$ 359,338.97		

I, B. T. Winchell, County Treasurer of Holt County, Nebraska, do solemnly swear that the foregoing statement of Receipts, Transfers, Disbursements, and Balances for the last six months of 1942, is true and correct to the best of my knowledge and belief.

Subscribed and sworn to before me this 18th day of January, 1943.

(SEAL)

B. T. WINCHELL,
County Treasurer.
JOHN C. GALLAGHER,
County Clerk.

OFFICIAL PROCEEDINGS OF THE HOLT COUNTY BOARD

O'Neill, Nebraska, Nov. 18, 1942, 10:00 A. M.
Holt County Board of Supervisors met as per adjournment. All members present except Schollmeyer. Meeting called to order by Chairman.
At this time the finance committee submitted the Budget for 1943 to the Board together with the summary of same.
Motion by Stein, seconded by Sullivan, that the following summary of the 1943 Budget be published in the official paper and public hearing be held on December 14, 1942, at 10:00 A. M. Carried.
Motion by Sullivan, seconded by Gibson, that the penalty on the County Assessor's Bond be set at \$2,000.00. Carried.
5:00 P. M. On motion Board adjourned until November 24, 1942, at 10:00 A. M.
Ed J. Matousek, Chairman.
John C. Gallagher, Clerk.
O'Neill, Nebraska, Nov. 24, 1942, 10:00 A. M.
Holt County Board of Supervisors met as per adjournment.

All members present. Meeting called to order by Chairman.
Minutes of previous meeting were read and on motion were approved as read.
Motion by Sullivan, seconded by Schollmeyer, that County Clerk be instructed to notify County Treasurer to stop payment on Old Age Assistance Warrant No. 1000, issued to Henry Maxim in April, 1938, in the amount of \$18.75. Carried.
The following salary and expense claims were audited and approved and on motion were allowed and warrants ordered drawn on General Fund in payment of same:
Holt Co. Farm Bureau \$182.11
Margaret Howard 10.00
P. J. O'Donnell 25.00
Elmer R. Bowen 110.00
Walter G. Sire 50.00
Peter W. Duffy 150.00
C. C. Bergstrom 77.50
Elmer R. Bowen 10.00
Marjorie Dickson 77.50
Elja McCullough 41.85
Helen Sullivan 77.50
Louis W. Reimer 183.33
Ira H. Moss 166.66
Ed Hancock 104.17
Dorothy Kratochvil 77.50
B. T. Winchell 166.66

Edna Marie O'Malley 104.17
John C. Gallagher 166.66
Bernice M. Fuller 10.00
Elmer R. Bowen 25.00
Thomas F. Hanneberry 30.00
C. C. Bergstrom 53.70
Noreen D. Murray 77.50
Peter W. Duffy 80.01
Esther Cole Harris 7.15
Esther Cole Harris 125.00
Julius D. Cronin 108.33
Elja McCullough 158.33
Mary Jane Iler 77.50
Louis W. Reimer 6.20
Roma MacLachlan 83.33
Beatrice Jardee 77.50
B. T. Winchell 7.37
George Hammond 77.50
John C. Gallagher 19.05
Sheila Barrett 54.00
12:00 Noon. On motion Board adjourned until 1:00 P. M.
Ed J. Matousek, Chairman.
John C. Gallagher, Clerk.
O'Neill, Nebraska, Nov. 24, 1942, 1:00 P. M.
Holt County Board of Supervisors met as per adjournment. All members present. Meeting called to order by Chairman.
The following claims were audited and approved and on motion were allowed and warrants ordered drawn on Unemployment

Fund in payment of same:
Margaret Howard \$80.00
Thad E. Saunders 12.00
Atkinson Lumber Co. 4.00
J. F. Brady Co. 6.85
Council Oak, O'Neill 6.16
Dr. W. J. Douglas 25.00
James H. Gibson 20.00
Hoskinson Merc. Co. 24.16
K. B. Market 12.00
L. A. Miller 8.00
Walter O'Malley 5.00
Page Lbr. & Hdw. Co. 12.65
Red & White 12.00
W. K. Smith 7.00
J. H. Wunner 14.39
Al Miller 5.00
A. P. Anderson 14.00
Mary Barrett 12.00
J. P. Gallagher Store 6.00
Curley's U & I Store 1.58
Council Oak, Atkinson 3.00
Mort Gill 6.00
Lutheran Home for Aged 30.00
Neal P. McKee, M. D. 3.00
Anna Mullen 7.50
O'Neill Drugs 2.50
J. C. Penney Co. 16.00
Seeger Funeral Home 75.00
Wayne Hospital 60.00
On motion the following claims were allowed on the Administrative Expense Fund:
Thad E. Saunders \$30.00
(Continued on Page Five)

Holt County Summary of Anticipated Income and Expenditures
FOR THE FISCAL YEAR BEGINNING JANUARY 1, 1943, AND ENDING DECEMBER 31, 1943

Cash On Hand November 1, 1942	Anticipated Income From Other Than Taxes	Anticipated Income From Taxes	FUNDS	Amount of Unpaid Bills, Claims and Warrants, Including Registered Warrants	Anticipated Budget Requirements For 1943	Amount To Be Raised By Taxation For 1943
\$ 13,797.15	\$ 18,500.00	\$ 60,455.00	General Fund	\$ 10,409.14	\$ 70,590.00	\$ 43,102.00
963.00	8,080.00	6,045.00	Bridge Fund	1,029.31	13,500.00	4,926.31
21,436.38	50,400.00		Road Fund	4,330.79	50,400.00	
3,550.95	3,500.00		Road Dragging Fund		3,500.00	
5,317.00		20,151.00	County Relief Fund		20,151.00	15,468.00
1,198.17		604.00	Soldiers' and Sailors' Relief Fund		525.00	
814.59		2,216.00	County Fair Fund	2,000.00	2,000.00	2,000.00
		6,851.00	Bond Sinking Fund		4,000.00	4,000.00
8,808.95		5,239.00	Bond Interest Fund		1,014.00	1,014.00
45,481.83			Refunding Bonds		5,000.00	5,000.00
			TOTAL	\$ 20,269.25	\$170,680.00	\$ 75,510.31