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Income Tax Filing On Or Before Sept. 15th

Guy T. Helvering, commissioner of internal revenue, recently announced that forms and printed instructions for the filing of estimated income and Victory tax declarations on or before next September 15, as required by the new Current Tax Payment Act, are now being distributed to individual taxpayers by the collectors of internal revenue.

Filing of the declarations will be the second major step under the Current Tax Payment Act in converting the federal individual income tax from the old delayed payment method to a "pay-as-you-go" basis. The first step was the inauguration July 1 of the new withholding plan, under which the Victory tax normal income tax and first bracket surtax are paid by millions of persons through deductions from their wages and salaries.

The purpose of the declarations is to make current in their tax payments all those individuals whose income and Victory tax liability will not be fully covered by collections through withholding and other credits.

Experts of the Bureau of Internal Revenue have greatly simplified for the average taxpayer the task of filing the declarations.

A form and set of instructions for use in estimating the tax on incomes up to \$10,000 rival for simplicity, revenue officials pointed out, the familiar "five minute income tax return" which made its debut in 1942. The computations and entries which this simplified declaration method requires should be matters of about five minutes for a large portion of the taxpayers by whom declarations will be submitted, the officials said. For those who desire to make a more precise computation, or who have an income of more than \$10,000, detailed worksheets may be secured from the collector upon request.

Persons required to file the declarations are generally: 1. The recipients this year or last year of gross incomes from wages subject to withholding taxes in excess of \$2,700 for single persons or \$3,500 for married couples; 2. Those who have incomes this year, or had incomes last year, requiring the filing of a return, with more than \$100 of these incomes derived from sources other than wages subject to withholding; 3. Those required to file an income tax on 1942 incomes and whose wages subject to withholding for 1943 are reasonably expected to be less than their similar wages for 1942.

Where the declarations show an estimated tax liability for 1943 in excess of credits, half of the excess is to be sent to the collector of internal revenue along with the declaration, and the other half remitted on or before December 15. Credits to be taken on the declaration include withholdings and the payments, if any, made to collectors on March 16 and June 15 this year on account of 1942 income taxes. The withholdings to be credited include those, if any, made by employers of the Victory Tax for the first half of the year, before the new withholding system went into effect, plus those made since July 1 under the new system.

Treasury statisticians have calculated that about 15,000,000 persons with tax liability for 1943 will be required to file the declaration.

Many of the people who must file declarations will be professional workers, such as lawyers and doctors. Many more will be

Births

Mr. and Mrs. Floyd Butterfield of Emmet, a boy, born Tuesday.
 Mr. and Mrs. George Murphy, a girl, born Monday.
 Mr. and Mrs. Fred Smort, a boy, born Sunday.
 Mr. and Mrs. Jim Cronk, a boy, born Friday.
 Mr. and Mrs. Frank Howard, a boy, born Friday.
 Mr. and Mrs. Orville Harklen, a girl, born Saturday.
 Mr. and Mrs. Elmer Duvall, a boy, born Tuesday.
 Mr. and Mrs. Kenneth Wettlaufer, a boy, born Monday.

Hospital Notes

Mrs. Frank Howard was dismissed Sunday.
 Mrs. Arthur Jurgensmeier and baby dismissed Sunday.
 Betty Ressel of Chambers dismissed last Thursday.
 Mrs. Ralph Young was dismissed Thursday.
 Johnny McClellon underwent an emergency operation for acute appendicitis Saturday.
 Mary Lois Kelly tonsils removed Tuesday.
 Jimmy Kelly tonsils removed Tuesday.
 Jacquelin File tonsils removed Saturday.

The Weather

	High	Low
August 27	81	55
August 28	78	60
August 29	87	65
August 30	88	69
August 31	81	68
Sept. 1	83	58
Sept. 2	83	61

Precipitation .29.

Several Head Of Stock Killed By Lightning

Lightning has killed several head of livestock in Holt county the past two weeks. The greatest loss suffered in the county was that of Lambert Bartak of Deloit, who lost 39 head of steers, that were killed by lightning on Saturday night, August 21st. There was no insurance.

The following persons also lost stock by lightning during the past two weeks, but all of the following had partial insurance on their stock:

Jim Cronk, south of Inman, lost a two-year-old horse, killed by lightning on August 21.

Cyril Peter lost two head of cows on August 21.

Joe Peter lost four head of horses by lightning on Tuesday morning, August 31.

L. R. Tompkins lost two head of cows by lightning on Thursday, August 26.

John Schmidt lost a cow killed by lightning on August 29.

Max Berger of Opportunity lost a barn, struck by lightning and destroyed on August 21. It was partly covered by insurance.

Justified Bitterness

F. H. Sexauer, president of the Dairymen's League Cooperative Association, says:

"In government circles, those who know food, particularly the production of food, were not heeded, and those who were heeded and made policies knew less than nothing about food production. The sum total of all this is a declining food volume."

The tragedy of the food shortage is that while those whose mistakes have brought it about may be removed at once, it will take years to correct the results of their mistakes. The bitterness of farmers can be well understood.

Persons operating their own business establishments. Another large class of people who must file the declaration are those with earnings on which there is a liability reaching into the upper surtax brackets, and therefore not fully covered by withholding. There will be many also from persons with combination incomes such as wages, on which taxes are withheld, plus interest, dividends or rents, to which withholding does not apply.

If correction of the September 15 estimate of any taxpayer becomes necessary, an amended declaration may be filed on or before December 15, and the proper adjustment in payments made.

Declarations are to be sent by September 15 to the collector of internal revenue in whose district the taxpayer expects to file his income tax return for 1943 next year.

In the case of taxpayers deriving 80 per cent or more of their gross income from farming, filing of declarations is not required until December 15, at which time the full unpaid balance of the estimated tax must be paid. They may, however, file on September 15 if they wish and pay their estimated tax in two installments—September 15 and December 15.

The Current Tax Payment Act provides a penalty for a substantial under-estimate of the tax due. However, it is pointed out by the Treasury no one who makes his estimate carefully need incur this penalty. The privilege of filing an amended declaration on or before December 15 is a safeguard on this score.

Eventually, operation of the withholding system plus the declaration system will make all individual income taxpayers substantially current. That is to say, each individual income taxpayer will pay his taxes during the year in which the income is received. Under the old income tax law, payment of an individual's tax for any given year's income was delayed to the year following.

Mr. and Mrs. Maurice Graham will entertain at their home this evening in honor of their son, Pfc. Darrold Graham, of Camp Robinson, Arkansas.

Additional Farm Equip. Under Price Ceilings

Used hay loaders, side-delivery rakes, and manure spreaders were added today by the Office of Price Administration to the list of used farm equipment items which when sold by any persons, such as farmers or auctioneers, are under specific price control. Reports to OPA indicated prices for the three items had become inflationary.

The three items were added to the used farm equipment section in Maximum Price Regulation No. 113 (retail prices for farm equipment) under which maximum prices already established for used combines, corn binders, corn pickers, farm tractors (except crawlers) and motor or tractor operated hay balers.

All complete farm equipment, new or used, when sold by dealers is subject to the provision of the regulation.

Today's action was contained in Amendment No. 6 to Regulation No. 133, which becomes effective September 6, 1943. The maximum prices for the three items will be determined in the same manner as are ceilings for the used equipment already covered; that is, 85 per cent of the price of the machine when new if the equipment is less than one year old, and 70 per cent of the price of the item when new if the equipment is one year old or more.

Among other changes affecting other sections of the regulation the amendment also specifically lists wire bale ties in lots of less than 2,500 pounds, irrigation equipment (except home lawn sprinklers), logging sleds, logging wagons, and portable, prefabricated poultry houses and hog houses to make clear to dealers that these items are covered by the regulation.

The provisions dealing with sales of new equipment without suggested retail prices and sales of used equipment have been rewritten to make them more easily understood. The amendment also clarifies the licensing provisions of the regulation.

Mrs. Cecile Mae Derickson Died Wednesday Eve

Mrs. Cecile Mae Derickson died at her home near Star on Wednesday evening, September 1, at 11:30, after an illness of one year, of cancer, at the age of 48 years, 7 months and 4 days. Funeral arrangements had not been completed at the time of going to press.

Cecile Mae Throckmorton was born at Decatur, Iowa, on January 27, 1895. She came to this county with her parents in 1911 and they located in the Dorsey neighborhood, in which section of the county she lived until her death. On July 29, 1914, she was united in marriage to William Derickson, the ceremony being performed in this city. Eight children were born of this union, three sons and five daughters, who with her husband are left to mourn the passing of a kind and affectionate wife and mother. The children are: William H., U. S. A., San Luis Obispo, Cal.; Albert J., U. S. A., Fort Knox, Kentucky; Mildred E., Mrs. Maxine Spangler, Vivian, La.; Norma Jean, Mabel Jeanette and Samuel E., all of Star. She is also survived by her mother, two sisters and one brother.

Mrs. Derickson had a large number of friends in the north-eastern part of the county, where she was well known, and they will be grieved to learn of her passing. She was a loving wife and mother and a splendid neighbor and friend.

Word was received by O'Neill friends that Charles N. Gonderinger, formerly an attorney of this city, who is now stationed at Miami Beach, Florida, that he had been promoted to the rank of Sergeant the middle of last month. His many O'Neill friends tender congratulations.

BREEZES FROM THE SOUTHWEST

By Romaine Saunders
 Atkinson, Nebr., Star Route No. 5.

Another door of opportunity is open to women. They may serve as jurors. Men who have sat for a week in a jury box will be glad to turn the job over to them.

The papers tell of two major worries resting heavy on our troubled land. "Canned" orchestra music and wire pipe stem cleaners are off the market.

Pioneers who took to the Oregon trail in covered wagons had three months' fun along the way. Going by plane there is the short thrill of being in the air a few hours.

A shoe cobbler in an Illinois town put a sign in his window, "Closed — this is my birthday." Some girls of the Y. W. C. A. saw the sign, went home and made a cake for him. Maybe O'Neill shoe cobblers would like to try that method of getting cake.

Three miles northeast of Amelia over a two mile stretch of meadow hay stacks were torn apart by the wind during the storm of rain, wind and the heavens aglow with lightning a night early last week. Some of the most completely wrecked stacks were of last year's work, indicating violent disturbance in that limited scope of country.

Many of the clergy that are left to care for church groups at home are doing double duty, caring for two or more churches. Southern Holt county loses two ministers by recent shifts. Rev. Merton M. Cox, who has been pastor of the Methodist group at Chambers and also the Keller church, has been transferred to the Bartlett and Ericson charges, leaving the Chambers and Keller churches without a pastor. E. W. Pederson, who has been pastor for the Free Methodist church south of Amelia for the past two years, has been transferred to Alma, Nebr. The church has been supplied with another pastor.

Child labor laws seem to be out for the duration. I watched a fourteen-year-old boy at work in the hay field as he swept in a 6-ton stack of hay with a side-hitch horse sweep. He guided the horses so as to put the hay on the stack to balance evenly, backed away and ran for a fork to gather the loose hay up onto the load, then swung his team around to go for another sweep load. Small for his years but he did the work of a man, and with apparent ease. At sundown he brought up the team with which he had raked all afternoon for feed and water, stripped off the harness as he remarked his horses were tired. "Suppose you are tired, too," was suggested. "No, I'm not tired," the plucky boy said. For his day's work from daylight to dark before he reached home he probably got nothing. It was all in the family and the lad was apparently content to be a part of a family enterprise. Trouble makers in the ranks of labor could learn much from that 14-year-old.

Late August. Heat waves shimmer over the prairie now turning to the mellow brown of late summer. It has been a season of oppressive heat since mid-July. Vegetable and animal life has survived and beef production, the chief industry of the southwest, is up to normal. Potatoes, tomatoes, sweet corn, other garden produce has never yet failed us and winter will spread his blanket of ice over a community fortified for plenty of baked potatoes, roast beef and tomato soup. Roadsides have become yellow flower gardens and bumble bees are extracting nectar for winter storage. A few clusters of goldenrod nod in the breeze. The prairie lies strangely silent. There is no song of birds nor the flash of wings of pheasants taking to flight. The sunrise and sunset touch the morning and evening sky with golden glory. The coming of evening is like laying a cooling hand on a fevered brow. And as the shadows deepen into night there glows from out the depths of limitless space the candles of eternity.

A Whiteface bull calf that had been confined in a pen or to the limits of a picket rope was turned loose this morning. He moved out cautiously, sniffed the air, cast an enquiring glance over the scene, bounded from the ground and was away in headlong flight—his first taste of unrestrained freedom. It was a demonstration of what it means to man and brute alike to be released from the shackles of tyranny. In the exuberance of being set free the calf did not run away. The home instinct held. Freedom—is that something for the playful eddies of human thought to conjure with? Life, liberty, the pursuit of happiness. If happiness is the goal, then freedom is the

Harry Walling Gets Nice Promotion

Harry L. Walling, formerly in charge of the Consumers Public Power O'Neill office, went to Humbolt, Nebr., on August 29 to take over his new duties as local superintendent of the Consumer's Humbolt District.

His transfer constitutes a promotion for Mr. Walling, since as superintendent of the Humbolt District he will have complete su-



perision of the Consumer's operations in Humbolt, Table Rock, Dawson, Stella, Verdon, Shubert and Barada.

Mr. Walling first came to O'Neill in 1929, when the plant was owned by the Interstate Power Company. He was here two years, then he was transferred to Lancaster, Wis., where he spent several years. In 1939 he was again sent to O'Neill as chief operator of the new oil engine generating station, just north of the city. In 1941 he was promoted to manager of the O'Neill office, a position he held until last Monday when he went to Humbolt to enter upon his new duties, in a new field. Replacement of Mr. Walling has not yet been announced.

O'Neill friends of Mr. Walling tender sincere congratulations on his promotion to this responsible position, one which he is well qualified to fill.

Governor Griswold Offers Wager To Other Gov's.

The bond selling work of Nebraska's 93 county war finance chairmen will not go unrewarded this year, promises Dwight Griswold, governor of Nebraska. They will all be his guests at one of the most sumptuous feasts ever staged in Nebraska. That is, they will if the governors of the 47 other states in the nation have an ounce of sporting blood in them, Governor Griswold said today.

All the county chairmen will have to do, the Governor promises, is to help Nebraska exceed its third war loan quota by more percentage points than any other state in the union. As a sample of what could be in store for the chairmen, Governor Griswold listed the following sample menu:

Florida fruit supreme; Georgia peaches; Michigan celery hearts; Illinois soy bean soup; Missouri crisp wafer; Wyoming trout; Minnesota mushroom cap; Idaho baked potatoes; Iowa tall corn on cob; Kentucky bib lettuce with Tennessee tomato and Alabama cucumber; U. S. A. dressing; Kansas hard rolls; South Dakota sweet butter; Indiana apple pie, with Wisconsin golden rich cheese; coffee.

The Governor recently mailed out a letter to state governors offering to wager one corn-fed Nebraska hog (at a value of approximately \$35) against whatever the other states would care to put up of similar value that Nebraska would exceed its third war loan quota by a greater percentage than would the other states.

Wilbur Clayton Howard

Wilbur Clayton Howard, infant son of Mr. and Mrs. Frank T. Howard, died at the home of his parents two miles northeast of this city last Saturday morning at 6:30 at the age of one day. Surviving are his parents and one brother, William. The funeral was held Sunday afternoon, Rev. Park officiating and burial in Prospect Hill cemetery.

condition. But freedom is what? There is financial freedom, attained by individual effort, universally striven for and but few realizing it. Political freedom, attained by group effort and never fully won. A near approach to the ideal has had a setback. A solid citizen of Holt county said recently: "We have all the freedom now that we ever will have." In this world tragedy we are fighting for our lives though many profess to believe the banner of freedom leads us on. Financial and political freedom—is that all? What should be the response to a third, spiritual freedom? From a rugged pathway that led to a cross there comes a voice that cuts away the worst of all shackles: "If ye continue in my word . . . ye shall know the truth and the truth shall make you free . . . If the Son therefore shall make you free ye shall be free indeed."

Farmers Oppose President For Reelection

The American farmer won't return Franklin D. Roosevelt to the White House in 1944 whether an Armistice is signed or not, according to the August "Farmer Speaks" poll, conducted by a national research organization for Successful Farming Magazine.

Asked the question, "If the war is still going on and Roosevelt runs for a fourth term next year, do you think you will vote for or against him?" 38% replied they would vote for him, 66% said they would not. Thirteen percent expressed no opinion.

A section question, "If the war is over and Roosevelt runs for a fourth term next year, do you think you will vote for or against him?" brought a much higher negative response. Eighteen percent of all farmers said they would vote for him, 66% said they would not. Sixteen percent were undecided.

Polls indicate that those who oppose the President are still not united on one to succeed him. In Democratic farm realms Vice President Wallace holds sway with Manpower Administrator McNutt and James Byrnes, director of the Office of War Mobilization in second and third positions respectively. Talk in Republican circles has centered about Ohio's Governor Bricker as a man appealing to both farm and city.

Supervisor Ed Matousek Home From Hospital

County Supervisor Ed J. Matousek returned to his home in Atkinson last Thursday from Rochester, Minn., where he spent the past month and where he submitted to a major operation, about three weeks ago. Ed is getting along fine, but is still very weak. His many Holt county friends are pulling for him and hope that he will soon regain his old-time vim and vigor.

Deputy Collector In Towns On Dates Named

In order to assist the largest number of individuals possible, covering the filing of a declaration of estimated income and Victory Tax, C. W. Porter of O'Neill, deputy collector, will be assigned according to the following schedule:

The following hours will be set aside for instruction and hours for assistance. Assemble all information about your 1942 return, the amount paid, etc., and bring your return with you:

- 9 to 10 a. m., instruction; 10 to 12 noon, assistance. 1 to 2 p. m., instruction; 2 to 5 p. m., assistance.
- Sept. 1, Atkinson, post office.
- Sept. 2, Butte, court house.
- Sept. 3, Spencer, post office.
- Sept. 4, O'Neill, zone office.
- Sept. 5, Creighton, post office.
- Sept. 6, Niobrara, post office.
- Sept. 7, Center, court house.
- Sept. 8, Bloomfield, post office.
- Sept. 9, Wausa, post office.
- Sept. 10, O'Neill, zone office.
- Sept. 11, O'Neill, zone office.
- Sept. 13, Stuart, post office.
- Sept. 14-15, O'Neill, zone office.

Livestock Prices Steady To Strong Monday

Receipts of livestock were somewhat heavier at the local market on Monday. Demand is gaining momentum each week as eastern buyers are showing increased interest in stocking their feedlots. Prices ruled fully steady to somewhat stronger than a week ago, quality considered. Action was brisk and supplies moved readily on a broad outlet.

The best steer calves scaling around 300 lbs. brought \$13.25. Only a few on offer were good enough to reach that price, however. Bulk of supplies paid in the high twelves and upwards to \$13.10. The long end of the heifer calves went at \$11.50 to \$12.50 with a scant few going slightly higher.

Yearling steers weight around 600 lbs. bulked at \$12.25 to \$12.90. Nothing choice was included. Heifers in this class sold mostly from \$11.25 to \$12.00.

Limited supplies of two-year-old steers were on sale this week and prices ranged from \$12.00 to \$12.75.

Receipts were ample in the cow division where the best fleshy kind paid upwards to around \$12.00. Bulk made \$11.00 to \$11.75. Plainer grades carrying less flesh placed in the tens. Common kinds claimed \$8.25 to \$9.75. Canners and cutters ranged in price from \$6.50 to \$8.00. Bulls scaling 1500 lbs. notched at \$11.75. Hog prices ruled firm to 50c higher than a week ago. Receipts fell off slightly and the outlet was broad. Handyweight butchers topped at \$14.40. Bulk moved at \$14.25 to \$14.35. A few lightweight sows paid an extreme top of \$13.50. However, \$13.15 to \$13.35 caught the bulk of supplies. Feeders topped at \$13.35 with \$12.50 to \$13.25 claiming the long end of the feeder pigs. Small pigs sold by the head at good prices.

A few sheep finished off the days' supplies. Next auction on Monday, September 6.

Instructions For Mailing Overseas Xmas Packages

The Army Service Forces, which is responsible for the safe delivery of mail to soldiers overseas, has announced that all Christmas packages for army personnel overseas must be mailed between September 15 and October 15, inclusive, if they are to reach the men in time for the Christmas season, headquarters Seventh Service Command said today. The time period was arranged by the ASF in cooperation with the post office department.

Every possible effort will be made to speed the gift packages on their way, however, the cooperation of the sender in observing postal regulations is necessary. The regulations for the mailing of Christmas gift parcels are:

Time: Sept. 15 to October 15, inclusive. Only during this period the sender need not obtain the soldier's request for the package. Every package must also be lettered "Christmas Parcel," so that post office officials can give the package immediate attention.

Size and Weight: Because of the urgent need for shipping space to transport vital war materials, the weight of Christmas packages shall not exceed five pounds, nor shall its size exceed 15 inches in length or 36 inches in length and girth combined.

Not more than one Christmas parcel will be accepted for mailing in any one week by the same person to the same addressee.

Preparation: As parcels must travel a long way, all articles should be packed in metal, wood, solid or double-faced corrugated fiberboard or telescoping cardboard boxes. Fiberboard and cardboard boxes must also be wrapped in strong paper and securely tied with twine.

Sharp-pointed instruments, such as knives, must have edges protected so that they do not cut through their wrappings and injure other packages or post office employees.

Sealed mercantile packages of candy, cigars, tobacco and toilet articles may be included in package contents without affecting the parcel post classification.

Inspection of Contents: As each parcel sent overseas is subject to examination before sending, delay in handling will be minimized by securing the covering of the package to permit ready inspection.

Articles Prohibited: No perishable articles may be sent. Intoxicants, inflammable materials, poisons and compositions which may kill or injure any person or damage the mails are likewise un-acceptable.

Addressing: Addresses must be legible and must include the soldier's name, rank, army serial number, branch of service organization, army post office number (APO), and the post office through which the parcel is to be routed. The sender must also include his full name and address.

Permissible Additions: In addition to the name and address of the sender, inscriptions such as "Merry Christmas" or "With Best Wishes" may be placed on the outside of the package, where they will not interfere with the address. A card bearing the same notation may be enclosed inside the box. Books may bear a simple dedicatory inscription not of a nature of personal correspondence. Stickers or labels, which resemble postage stamps, may not be placed on the outside of parcels.

Insurance: Packages to persons receiving mail through an APO number cannot be insured.

RATION ADDICTS ARE AT IT AGAIN

Admittedly, the coal strike impaired coal production but before ration addicts rush the nation into another snowstorm of ration blanks, it would be well to consider the opinion of the men who at least nominally still run the coal mines, the former owners and operators. One of the leaders in the coal industry said:

"I think allocation of coal is dangerous to the government, to our war effort, to our civilian population, and to the coal industry. I personally think it is inexcusable. I think if we are short of coal, we are not short over two or three per cent on the year's production. This two or three per cent was lost by strikes which the government could have and should have prevented."

"The way to cure this situation is not to create further shortages. Allocation and rationing will put thousands of people who ought to be at work to interfering with the normal movement of coal. There is a way to cure it. That is by working an extra hour a day until we make up the loss of 15,000,000 tons—20,000,000. If we had an 8-hour day, face to face, this shortage can be made up in between three and four months. Proper government agencies can arrange this and they can arrange immediately for an additional price to cover additional costs."

Miss Helen Toy left Monday for Lincoln to visit friends.

BONDS OVER AMERICA * * *

Since 1865 American stockraisers have been taking their animals to the Union Stockyards at Chicago, maintaining an institution that helped to make America great.



Keep Our Traditions Buy More War Bonds

In Hitler's Europe the farmers are producing too, but their product goes to Nazi Germany to feed the soldiers who are shooting thousands of prisoners who object to this form of tyranny.