

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

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

Illustration of a man in military uniform with text: 'THIS IS BETTER IN A SHOOTING GALLERY?' 'HE CONSIDERS A GUNNER'S JOB.' 'TO'S' IN THE SERVICE.' 'HEY! WHAT'S THE SCORE?' 'DAVE'S BIG REGRET WAS HE COULDN'T TAKE TIME OUT TO WATCH THE GAME.' 'HE ENLISTED RIGHT AFTER HE GRADUATED HIGH SCHOOL.' 'SERGEANT DAVID J. THATCHER 21 YEAR-OLD BRIDGER MONT GUNNER, WHO CONTRIBUTED GREATLY TO GENL. DOOLITTLE'S RAID OVER JAPAN.' 'HIS EXPLOITS WON HIM THE DISTINGUISHED FLYING CROSS AND MILITARY ORDER OF CHINA.' 'DICK KURTZ CAPTAIN, AIRBORNE'

BRIEFLY STATED

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.

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.

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

Table with columns: 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. Includes STATE FUNDS, STATE AND FEDERAL FUNDS, COUNTY FUNDS, TOWNSHIP FUNDS, SCHOOL FUNDS, and VILLAGE FUNDS.

Summary table: Cash in Banks \$ 260,316.28, Checks and Cash in Office 2,022.69, County Refunding Bonds carried as cash 47,000.00, Government Bonds carried as cash 50,000.00. Total \$ 359,338.97.

UNALLOWED CLAIMS ON FILE IN COUNTY CLERK'S OFFICE AS OF DECEMBER 15, 1942. General Fund \$ 1,177.25, Bridge Fund 1,276.53, Road Fund 5,440.15. Total \$ 7,893.93.

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.

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

Table with columns: FUNDS, Cash On Hand November 1, 1942, Anticipated Income From Other Than Taxes, Anticipated Income From Taxes, Amount of Unpaid Bills, Claims and Warrants, Including Registered Warrants, Anticipated Budget Requirements For 1943, Amount To Be Raised By Taxation For 1943.

BANKS AND THE WAR. A Tribute from the Treasury. '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.