

Making Your 1941 Federal INCOME TAX WORK EASIER

In this, the second installment of Judge John Shidler's 10-week easy-to-take course in how to save yourself a lot of time, trouble and tribulation with your 1941 Federal Income Tax Return, the matter of the 1040 and 1040A forms and some definitions are considered. After reading, clip it out to put with last week's first installment and save with the future lessons in order to save yourself a lot of work, worry and wrath come the tax deadline.

By JUDGE JOHN SHIDLER
You read last week in this newspaper what the general purposes of the income tax were. We know that if we really want to "Keep Em Flying" we'll get in there on tax day and pay up. So let's all see that Uncle Sam gets every penny of what he has coming.

There are two forms that persons of incomes of less than \$3,000 can use: One is the 1040A, and the other is the 1040. My belief is that the "A" stands for "Abbreviated", because the 1040A is the yellow "Optional" Return, which is much shorter than the white 1040.

This week's discussion will deal with the 1040A and after that we will spend the remaining eight weeks on the 1040.

Secretary of the Treasury Morgenthau has published a booklet entitled, "How To File Your Income Tax The Simple Way", which anyone may get for nothing at the Chamber of Commerce or the Federal Building in Los Angeles. The only use that I can see for this returns for those persons who must file a return but have so many dependents that they are tax free. If a person sits down and figures out what he must pay on the 1040 Return he will find that this amount is doubled if he uses the 1040A form. So Mr. Morgenthau calls it "the simple way". This explains why.

"Return" is Defined
So let us repeat this statement: If you find you must pay a tax, pay it on the 1040 Return. If you are married and have enough minor children so that your income is not as much as your \$1,500 exemption for being married plus \$400 for each minor child, then use the 1040A and only then.

This is enough on the 1040A. Any Notary Public can take your signature, but have the wife sign it before you go to the notary, or take her with you. For the balance of these lessons we will use particular words to convey particular ideas. First we will define these terms so that we can argue better later.

"What is a Return?" is Question No. One. A Return is an affidavit by a taxpayer wherein the taxpayer tells what he made during the last year. An affidavit is a written statement made under oath.

Breaks for Taxpayer
As our law says "DEDUCTIONS" may be made for certain Good Spending. You Have

Done, you are allowed in the 1040 Return to make "Deductions" for certain personal spendings.

Then the legislative body further relaxed, down below in the Return under "COMPUTATION OF TAX" and permitted "EXEMPTIONS" if you are married or are the HEAD OF A FAMILY, or even if you are SINGLE. Some Congressmen say this is a minimum cost of living and that for that reason it is EXEMPT.

Another break for the taxpayer who can qualify for it is "CREDITS FOR DEPENDENTS". This term refers to the \$400 allowed for each child, invalid or older, who for one reason or another, is supported in chief by a taxpayer.

Don't Shift Terms Around
EXPENSES are costs of getting INCOME and are charged off of income on the back page of the Return before you put it on the front side as INCOME.

DEDUCTIONS are those particular GOOD SPENDINGS YOU HAVE DONE about which the law says, in effect: "Well, ordinarily these personal expenditures would not be allowable but they are things citizens should be rewarded for doing." EXEMPTIONS refer to your status as married, single or head of a family.

CREDITS refer to dependents.

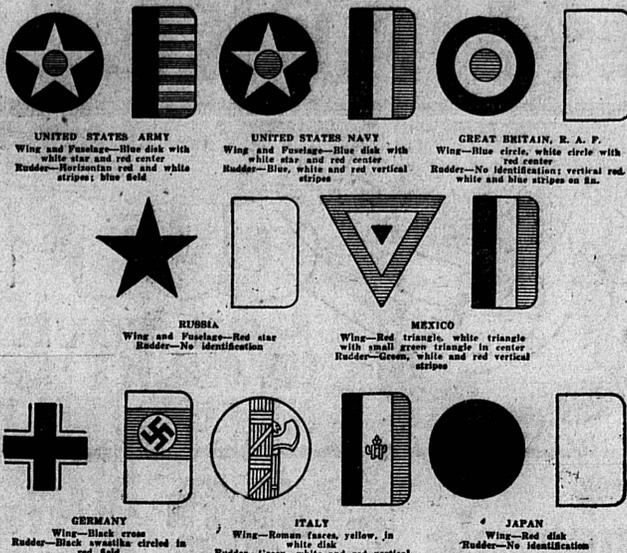
It will be easy for you to use these terms interchangeably but it will be wrong to do so. If you do this, the dunce cap or the furrowed brow may be yours for the wearing.

Today we have learned that the 1040A form may be used by taxpayers whose salaries were less than \$3,000 but had no tax to pay because of their Credits for Dependents. We also learned some definitions. We are not ready to argue with our friends about income tax yet. However, more about this fun next week.

THAT'S SETTLED
WASHINGTON—A bill declaring that the fourth Thursday in each November shall be Thanksgiving Day became law recently with President Roosevelt's signature.

THEY USUALLY DO
Liberty's new vapor light can be seen 2 miles at sea. Let's hope the janitor doesn't forget to turn it off when New York has a blackout.

How to Distinguish Nationality of Aircraft



Civilian air raid spotters will have no difficulty distinguishing Axis planes from those of the United Nations if they memorize the markings illustrated above. American and British planes have designs of red, white and blue, and Russia has a red star. Watchers on the southern border occasionally may see the red triangle of Mexico. Axis raiders are easily spotted through the familiar black cross and swastika of Germany, the round red rising sun emblem of Japan and the Roman fasces insignia borne by Italian planes.

Miss Griffin's Petition Denied

Superior Judge Emmet H. Wilson late last week denied a writ of mandate sought by Miss Clementina de Forrest Griffin, former principal of Narbonne high school, to force the L. A. city school board to either reinstate her as a school principal or grant her a board hearing. The petition was dismissed after attorneys for Miss Griffin and the school board presented their respective arguments.

Miss Griffin, 17 years a principal of Narbonne, was transferred from Lomita to Venice, thence to Canoga Park and later she was demoted to a classroom teacher status receiving \$304 a month as compared with her former salary of \$610. The demotion was made by the school authorities on the grounds she failed to cooperate with school officials and residents of the community.

Miss Griffin, member of an old Los Angeles family, is the aunt of Bebe Daniels, former film star.

High-grade common sense is called wisdom.

New Uniform



Miss Sally Bradley models the new uniform selected for 100,000 defense volunteers to be trained as Nurse's Aides by the American Red Cross. The training project, undertaken by the Red Cross in collaboration with the U. S. Office of Civilian Defense, is to relieve the acute shortage of nurses threatening civilian hospitals because of the demand for nurses by the forces.

COLLAR BLITZ
Soft shirts may become a badge of patriotism. Tapioca shipments for starch have been curtailed to make room for war-needs freight.

Guard Your Country . . . and Your Loved Ones

Right now, thousands of young American soldiers and sailors are risking their lives to protect yours. Patriotism, your own self-protection, demands that you do your part, now!

Start buying United States Defense Savings Bonds and Stamps immediately. Back down the aggressors with your dollars. Bonds are on sale at banks and post offices. They cost as little as \$18.75. Put your dimes in Defense Stamps and they, too, will go to work.

America needs your money for a very important reason—to safeguard your country, your life.

High Notes on P.V. Symphony

By JIM HOWE
Palos Verdes Symphony goes "all out" for Red Cross. February 8 (Sunday afternoon) at the Torrance Civic Auditorium, the orchestra under Josef Plastro will give a concert for the benefit of the local Red Cross chapter.

The Torrance Rotary Club is sponsoring the affair and it promises to be a real event in the annals of this town. Everybody is interested and there should be the largest audience the orchestra has ever played to. Mrs. Marjorie Cooke's Madrigal Singers of Torrance high school will have a share in the program.

There are some things of exceptional interest about this program and next week "High Notes" will tell you some more about it. Suffice it to say now that there will be something that everyone can enjoy. A new soloist will be introduced to Torrance and two new compositions by local composers will be heard.

The entire proceeds of the concert will be turned over to the Red Cross. The orchestra personnel, including Conductor Josef Plastro and Hammond Sadler, president of the Community Arts Association, have voted to direct their energies along the lines of war relief from now on for the duration.

There is room in the string sections of the orchestra for a few players who will embrace an unexcelled opportunity to serve themselves and in so doing serve others. Apply to Jeanne Houdashelt at Cravens Apartments.

U.S. Court-Martial Is Older Than Constitution

BERKELEY—The court-martial in the U. S. is an institution which is older than the Constitution, it is pointed out in an article in the current issue of the California Law Review, publication of the University of California School of Jurisprudence. The article was written by Colonel Edwin O. Saunders, Judge Advocate General's Department, U. S. Army, and Staff Sergeant Edwin A. Meserve, Jr., of the Infantry of the U. S. Army.

It is pointed out that in 1776 the Continental Congress provided for courts-martial in a Code of Articles of War. The code was expanded in 1786, and these provisions of the court-martial were continued in existence in the Constitution.

The writers describe briefly some of the historical background of the court-martial as follows: In the early German armies, the chief commander summarily prescribed the punishment to be administered to those who transgressed against military discipline. Some of the punishment meted out to these unfortunates included death, whipping, forfeiture of cattle and horses, and civil and military disqualifications or dishonoring.

AND UNDERNEATH
National defense means keeping our eyes on the road ahead, the approaches on either side and the cloud-banks above.

NAVY MOTHERS CLUB WILL INSTALL OFFICERS SUNDAY

Sunday at 1:30 p.m. at the First Christian church in Torrance the first installation of officers of the Little Hills Navy Mothers club will be held and friends of members, especially mothers of boys in the service, are invited to attend.

Because the club is making every effort to avoid display and use money for defense purposes and relief of many families a request has been made that flowers not be sent but that the money be used instead to aid the Red Cross or other defense purposes.

Officers to be installed will be Anna Long, commander; Sarah Rowell, first vice-commander; Pearl Sutherland, second vice-commander; Mrs. W. H. Slover, adjutant; Edith Marriot, finance officer; Frances Forrest, judge advocate; Sarah Neukemper, chaplain; Anna Erickson and Izora Adcock, matrons-at-arms; Anna Mae Huggins and Anna Malcombe, color bearers.

Mrs. Mary Paolozzi will be mistress of ceremonies and Mrs. Bessie Couch of Pasadena, installing officer. Rev. F. T. Porter will speak. The club is part of the national organization which has clubs wherever our Navy boys go. It looks after families of men in service and helps in many ways the boys themselves with gifts and remembrances. All mothers of men in the Navy, Marines or Coast Guard are eligible.

CALIFORNIA SPEAKS!

Significant Statements by Interesting Californians

EDDIE CANTOR—"This year of 1942 should be dedicated to life, liberty and the pursuit of enemy Japanese."

MRS. WILLIAM L. KABLER, S. F., wife of lieutenant who brought tiny aircraft tender through 7-hour battle with Jap bombers—"I don't see how the men did it! Why the Horn is a cross between a pigeon and a row boat. But somehow I knew wherever Bill was he was doing all right!"

JIM DAVIES, who keeps movie stars in shape—"Women can be such ostriches about beauty. Too many just bury their heads in piles of cosmetics. The face needs real muscular exercise just as much as the legs and arms and body if a gal's eyes and smile are to stay young."

CHIH-TSING FENG, Chinese consul general at S. F.—"If Chinese around Hongkong had been armed, the British flag would still fly there. We have 4,000,000 stalwart men, trained, eager and familiar with the ground. The need is only for arms."

TONY MARTIN, screen and radio singer, enlisting in Navy—"The world certainly doesn't owe us a living any more. We've had luck; now it's up to us to pay back the people and the nation for what they've given us."

All Classified Ads are payable in advance.

First Aid Group to Gather at City Park

All members of past and present First Aid classes conducted by Mrs. Elsa F. Stone are invited to meet with her next Sunday afternoon at Torrance city park, starting at 2:30 o'clock. Those attending may bring their lunches and the table will be spread at 12:30 o'clock.

The group will hold an afternoon of "real practical work in first aid," Mrs. Stone says and she advises women to wear slacks, bring bandages and blankets.

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