## TTDXETHES

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## Stock Projects Get Show Care

"Budd" "Wonble Moose Lodge Celebrates 4th Birthday
senices teld
$\mathrm{F}^{2}=$


THURSDAY, FEBRUARY 26, 1981



Full-time DPS Officer Depositories Named | FFAc chaper members |
| :--- |
| ligbile |

 $\begin{array}{ll}\text { The agenda for the fourth } & \text { Pierce, Clementine Renner, } \\ \text { Mondar meeting of the Hans- } & \text { Mrs. P.A. Lyon Sr. }\end{array}$


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Moose, the second degree of banks.
the Loyal Order of Moose, and
the Women of the Moose.
chartered two years ago.
officers from three statees be.
sides TTxas and as far away as
Odessa in the Lone $S$ Sraw Stat Odessa in the Lone Star State.
According to Hanstord Coun-
ty Sherif R.L. McFartin, ses-
sions will be benduted

housand students annanatlly be.
gin the All-State audition pro-
cess at the District or Regional
level in Texas.

## He is the son of Mr. and Mr.

 E.N. Pack who reside at Rt. 1,Stinnett. His his.



Sudents are chosen a
> ons by live and Atate Organiza.
hat begitions in December in
hat

District and Region locations
hroughout the state and cul- $\qquad$
felony theft by check
Sheriff McFarlin
Sheriff McFarli. tions underway on an
equally speedy dis


The Department
This does not mean the county has been bebeen a period since a Highway Patrol officer has been stationed within the county.
As quickly as he can get moved in, Officer
Max Gunn will be the Hansford County duty officer. His office will be within the Sherff's Department area of the courthouse and he will work duty tours through the Sheriff's Gunn comes to Spearman directly from Ausexecutive detail departme

The Sppraminan Reportet

##  <br>  <br>  <br> 

CO-OP Members Told

## Farming is Retail To Wholesale Flow

"Farming is the only busi- productive farmer are in direct
ton on the credit rating of
very reason for being, cannot

Texas Petroleum $\left.\begin{array}{cc}\text { AUSTIN, Tex., Feb. } 19-\text { State } \\ \text { leases in offtshore and leases amounted to } 94,008 \\ \text { coastal } \\ \text { barrels } \\ \text { in } \\ \text { December, } \\ \text { down }\end{array}\right)$, Texss petroleum provinces pro-
duced 51.019 barrels of crude oil during December 1980 in same month of 1979 and 50,120 barrels in November, according
operator reports to the to operator reports to the
Railinad Commission's Oil and Gas Division. Gas well gas 21,662.272 Mct (thousand cubic (eet) in December against 19,731,455. Mcf \& year earlier
and 20,389,350 Mct in Novem. and
ber.
Casing
Cos. Casinghead gas production
totaled 190.145 Mc in bet ggainst 98.485 Mcf in the same month of 1979 and

Robert L. Topper Indicted



## Soll And Water Conservation

 DistrictsTeMge and wildilife science from
range and wildlife science from
Texas Tech University and an
2gricultural marketing special-
ist will present a program on
surrent resesenth and legram onstive
activities
activities to the Panhandle
Conservation Districts at their
meeting February 25 in Claren-
don," ssid Willard Mcloy,


Hemphill County, Parmer
County, Wheeler County, Ochil-
tree, Tierra Blanca, Roberts,
 tree, Tierra Blanca, Roberts,
Hutchinson, Palo Duro, Hans-
ford, Hartley, Oidhan Iord, Hartey, Oldham, County,
Staked Plains. McCult Craked Phains, McClellan
Creek. Sherman County, and Canadian River.
Current officers of the organ ization are: Willard Mcloy of
Sunray, President; John Frantz of Hayrtley, Vice-President, an
Larry Don Smaty Larry Don Smith of Pent, an GIVES TO CHARITIES Paul Bloom, the Energy
Departmen's former special counsel. gave $\$ 4$ million of pubicic money to charities on
Jan. 19, the day he ieft office with the rest of the Carter
team, the agency said recent. ly. Telegrams were immedi-
ately sent to the beneficiaries asking them not to spend the
money until the aency money until the agency could
review the legality of review the
Bloom's move.

FINAL REDUCTIONS
All fall \& holiday merchandise Reduced up to $70 \%$ off

## For One Week Only

Feb. 23 thru Feb. 28
at
Kids' Stuff

| The capsules and pi contain caffeine and deca gestants, some of the sa ingredients you find in o the-counter drugs. "Bu the-counter drugs. said Burnham, "I'm not s a that any of the produr chemicals in the propor we are finding in the alike drugs." alike drugs <br> Colors and shapes signed to resemble such as amphetemine Unfortunately, savs ham. These look-alike when used excessivel for a period of time catuse headaches, n and insomnia. Withd problems can ocrur Burnham feels tha who buv these look. drugs would purchase cotics if they were so "the kids put them in pockets and go to around to their friends think $\because$ To Burnham short step to drugs. $\qquad$ enged they go un ils move into traffickin hard drugs, he says. B ham. in cooperation law enforcement offi | says the trail of the lookalike drugs begins with a distributor who purchases them from a pharmaceutical house. The dealers adver- tise them by passing out business cards with a desthem. They'll have telephone numbers listed on the cards and sell you the products with no questions asked." They may call the products alertness pills or stimulant capsules. Burnham says there is the bogus drug chain, and profit is made through $\qquad$ lor $\$ 100$ ta $\$ 120$ a thousand, ther ll make their profit hy selling them $\qquad$ bruken down into smaller ang which mat contain as sules or tablets and sell for up to fifti cents or more This is where the Food and Drug Division comes in Although the properly-la- beled lots of pills and cap. are broke legal. once thel $\qquad$ |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| $\square \Gamma$ $\& \pi$ <br> family centers  |  |  |  |  |
| GALAII <br> PAPER TOWELS <br> (1) ${ }^{\text {亶 }}$ |  |  |  |  |
| POHSHREMOVE: |  |  |  |  |
| VASELIE <br> INTENSTVE CARELOTION <br> 10 oz. <br> TC8Y <br> MOTOR OL <br> $2_{\text {ror }} \$ 100$ |  |  |  |  |
| CH. 10 TRASHBAGS $\$ 137$ <br> WD 40 <br> $\$ 100$ <br> SPONGE MOPS <br> \$197 <br> SOFT white <br> G.E. LIGHI :ULBS <br> PKC. 4 <br> 5200 |  |  |  |  |
|  |  |  |  |  |
| TGAY'S ADVERTISED MERCMAMDISE POLICY-TGAY's policy is to always have advertised merchand merchandise may be purchased at the sale price when it becomes available, or you may purchase similar quality merchandise at a similar happy with your purchases. <br> Your best buy is <br> PRICES COOD OMLY AT T.G.EY. FAMILY CENTER TH SPEARMAM, TEXAS 659-3742 |  |  |  |  |




Hightower Highlights


| YMCA News GTE And Electronics |  |  |
| :---: | :---: | :---: |
|  | SUE SAN ANGELO, Texas-Fifitere ries The or orussin, |  |
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| al meting and practice for |  |  |
| Men's Basketalal League on on lectric hateries instad iof connected to a 222 -wolt wall |  |  |
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|  |  | tomal of 170 such vehicles. |
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| (exicake Revee, Too is histo- |  |  |
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| (emen |  |  |
|  |  |  |
| Joy McCormack, general chair- provide quarterly reports to make it brief. person and Mary Lou Wysong, DOE, |  |  |
|  |  |  |
| co-chairperson for the fine work "We expect GTE's pathey did in coordinating the |  |  |
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| children learn something bv experience. |  |  |
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| If you live by high principles you will not |  |  |
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BIBLE VERSE
Outstanding
Women
 the family, the Sixth Annual $\begin{aligned} & \text { mittee as co-chairpersons are } \\ & \text { Texas Panhandie Distinguished } \\ & \text { Reba Jones of Canyon and Betty }\end{aligned}$ Service Awards luncheon at Stoker, also of Canyon who is
West Texas State University
pill henident of Wives, Ett., a

will houtstanding women | $\begin{array}{ll}\text { West Texas State University } \\ \text { will honor outsanding women }\end{array}$ | $\begin{array}{l}\text { president of Wives, Etc., a } \\ \text { in a variety of areas. }\end{array}$ | $\begin{array}{l}\text { group of WTSU women faculty } \\ \text { and staff members and wives of }\end{array}$ |
| :--- | :--- | :--- | $\begin{array}{llll}\text { "All For the Family" will be } & \text { and staff members and wives of } & \text { made? } \\ \text { curnent retired and deceased } & \text { 2. Of what is it a part?? } \\ \text { the theme of the luncheon } \\ \text { admistrators, faculty and staff } & 3 \text {. Was this statement } \\ \text { which has been scheduled for } \\ \text { members. }\end{array}$

 $\begin{array}{llll}\text { WTSU East Diningh Hall. } & \text { includes Jane Kerr, director of } & \text { statements be found? } \\ \text { Dr. Emily TTyylor, director of } & \text { the WTSU office of Progrmas } \\ \text { the Office of Women in Higher } & \text { for Women; Earleen Huff, } & \text { Answers to Bible Verse }\end{array}$ $\begin{aligned} & \text { the Office of Women in Higher } \\ & \text { Edur Women; Earleen } \\ & \text { Eduifl, }\end{aligned}$ Answers io Bith the American
director of the WTSU Child $\begin{array}{ll}\text { Council on Education in Wash- } & \text { ren's Center; Mary Hill, WTSU } \\ \text { ington, D.C., has been chosen } \\ \text { ass luncheon speaker. } & \begin{array}{ll}\text { assistant professor of physical made this state } \\ \text { education; Sylvia McTa }\end{array} \\ \text { mene, on the Mount. }\end{array}$ $\begin{array}{lll}\text { Nomination forms. for the counselon witht the WTSU Coun- } & \text { 2. The Lord's Prayer. } \\ \text { Texas Panhandle Distinguished } & \text { seling and Testing Center; Ruth } & \text { 3. Again when the disci- }\end{array}$ Texas Panhandle Distinguished seling and Testing Center; Ruth 3. Again when the disci-
Service Awards, which have $\begin{aligned} & \text { Cross, } \\ & \text {, etired WTSU Wean of } \\ & \text { been presented to almost } 50 \\ & \text { women asked to be taught }\end{aligned}$ $\begin{array}{ll}\text { (een presented to almost } 50 & \text { women and Area Advisory how to pray. } \\ \text { women since } 1976 \text { have been } \\ \text { sent to } 1.500 \text { clubs, organiza- } & \text { Council member; Claudia Stra- } \\ \text { vato, Amarillo, member of the } & \text {. Matthew } 6: 9 \text { and Luke }\end{array}$
$\qquad$
$\qquad$
 ed by the WTSU Office of
Programs for Womek, WTreg dearstrar; Sandra
Mof student
Mffairs; Dixie Surratt of Pansponsors the annual luncheon,
(handle, Area Advisory Council
by Friday, Appill 3 .
Nominees must be 18 years of
member and Sandie Wallace, a Nominees must be 18 years of
junior elementary education
ge or older and a resident of one of the Panhandle counties. Advisory Council member. The nominee does not have to The counties in the Texas
be a graduate of WTSU. Panhandle include Armstrong.
Women will be honored in the fiemen will be honored in the Bailey, Briscoe, Carson, Castro,
fields of education, medicine, Childress, Collingsworth business, civic service and other the, Daslam, Deaf Smith, Do Ley, Floyd, Gray, Hale, Hall,
$\begin{aligned} & \text { pene } \\ & \text { Gence Alice Sherman, a mem- } \\ & \text { Hansford. Hartley, Hemphill. }\end{aligned}$ Her ber of the WTSU Area Advisory
Hutchinson, Lamb, Lipscomb,
Council, and Betry Barrett of
Mereford, have been chosen to Motere, Ochiltree, Oldserve a honorary co-chairper- Roberts, Sherman, Swisher, sons for the sixth annual
luncheon Wheeler

On
Efavion
Spring dresses with
jackets are practical as well
as fashionable. Short boleros
and longer jackets will
and longer jackets will be
equally popular with dresses.
Baseball fans
Baseball fans are be
ginning to stir.
Bystanders are thos
ho can do the job better
 Market Basket
and Win UpTo


Preserves...........:" ${ }^{3} 1^{29}$ $77^{\circ}$ Grieen Beans... $3 . .91^{\circ}$


Al vait Drink $83^{\text {c }}$



## FROZEN FOODS

all varietiles - patio
Mexican Dinners






| AND Shamy |  |
| :---: | :---: |
| BEAUTY |  |
| AIDS | Baby S 333 |
| SPECIALS | $0 \mathrm{il} . . . . . . . \mathrm{mox}^{0}$ |




## Our Heriage of Fuith hotes from Faith Lutheran Church All are welcome to study God's Word with us and worship God with joy and gladness. This Sunday we will observe the Transfiguration of our Lord Jesus Christ. The Sermon Theme. Our Mountaintop Experience. Manthew 17.1.-9. Sun. day School begins at $9: 45$ and worship is at $10: 45$ <br> EmT Course In March <br> Serive will be eondututing an Emergeny Medical TTechnician Course in March persons need to. sifn interested. The cons Tlass will be limited to 30 Those interested should con- tact Michele Dvis <br> Bingo ${ }^{\text {s }} 1000$




## Honor Roll





Does your laundry have more tene
stains befer washing are drying
than befor ou sared

## 

Presbyterian Church News There will be e conference on Presbyterian Chiurch of Pampa
"Chidren and the Lord's Sup. on Tuesday, March 3, at $7: 00$



 Sunday Church School teachers, ty in the interdenominational
and lelers.
men

 will be the subject of the Rev. pritesbyterian women will join
Womer
Carter Mckemy's sermon on
communter Carter Mccemy's sermon on community y in the World Day of
Sunday, March 1 , at the service Prayer at $10: 00$ ard at the Sunday, March 1, at the eserviec Prayer at $10: 00$ a.m. at the
for the pubbic wworsin of of dit Un Union Church on Friday, March 11:00..... The sacramentof the
Lord's Supper will be celebrat.
Spring Leadership School will


 Methoist Church. Stewardship atendis any of the servies and
There will Church Women United Met

 celebration for Spearman and year. On Friday, March 6,1981
vicinity, which will be held on they will gather in prayer to

 the
hall.



Shop Ideal for Super


Shinlears Froinks



ARTHUR Fam Frest Prouluce Fiedier\& THE BOSTON POPS


## It's Our First

## FLOOD ANNIVERSARY



A year ago, our water pipes burst, causing us to liquidate most of our inventory. Since then we have redecorated and restocked the store.

To commemorate this event, we are having our first Anniversary Flood Sale ENTIRE STOCK will be

regular retail price

# FT FURNITURE \& APPLIANCE <br> "Furniture Showcase of the Panhandle" 

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Guymon, Oklatioma
-Free Delivery
-Credit Terms
M Mfercharge VISA


Baker \& Taylor Drilling Co.

GRUVER HWY 659-2503

Congratulations Lynxettes


1-AAA Champs

Junior Lusby Cats
W. GRUVER HWY 659-3766

Speartex
Grain Co.
514 COLLARD


Dance to the Music of Young Country Feb. 28th 9:00 p.m. - 1:00 a.m.


Moose member and guest only. (See article elsewhere in paper)


THURSDAY, FEBRUARY 26, 1981
THE SPEARMAN REPORTER, SPEARMAN, TEXAS 7908

## Texas Oil Production Rate


 the 105th time since the Com- ceiving and reviewing purchas- daily.
mission first went to the ceiling er nominations for Texas oil in Next month's permissible



 bander from

## Mail-Order Ministers

izations have offered for a fee
church charters and minister's
credentials with plans to reduce
credentials with plans to reduce
or avoid federal income tax.
income tax starts with the
taxpayer
taxpayer obtaining minister's
credentialsexchange, the "church." In in fact, that the church is
the assigned assets and income organized and operated merelyorganized and operated merely
the assigned assets and income as a tax scheme whose purpose,
to meet the day-to-day expenses
set
$\qquad$ duals who purchase these pians need not take on any specific or
prescribed duties as inThe promoters imply that the
organization set up by purchas-organization set up by purchas-
ers of these mail-order ministryers of these mail-order ministry
schemes can be operated soleyto benefit the individuals creat-ing them and reduce or elimi-
nate their income tax liabilitynate their income tax liability.
Such claims are completely
erroneous. The law does pro-
vide tax benefits to churches,
religious orf anizations and to
individuals who make contribu-
tions to such organizations.
However, the law requires that
or ganizations which claim these
benefits, or to which contribu-
tions are deductible, be operat-
ed for religious purposes and,
that there be no private inure-
Chat here be no private inure-
ment or benefit to the founder
ment or benefit to the founder
or to any other party. These
requirements destroy
requirements destroy totally the
tax benefit claims made by the
tax benefit claims made b
promoters of these plans.
promoters of these plans. mail-
Taxpayers considering mater
order ministry schemes should
order ministry sthemes should
be aware of section 170 of the
income. However, this argu-
ment is without merit since in
the case of Lucas $V$. Earl, 281 1. Who said, "Let us
have the courage to stop
borrowing to meet contin-
uing deficits"
2. Name the branch of
astronomy that deals ex-
clusively with the study of
the moon.
3. What is the capital of
Hoover's vice president?
5. Which president in-
augurated the "Fireside
Chats"?
6. Who isolated Vitamin
C. and when?
7. Which state is border-
ed by
state?
8. Ho
8. How many signed the
Declaration of Independ
9. Name the stone and
flower for March.
10. How many cubic
inches are there in
board foot?
Answers To Who Knows
1. Franklin D. Rooseve
in a 1932 speech.
2. Selenology
2. Selenology.
3. Des Moines.
3. Des Moines.
5. Franklin D. Roosevelt.
6. Dr. C. C. King, Uni-
versity of Pittsburgh. in
1932 .
,
Ine ware of section Code (IRC).
Internal Revenue
This seciton provides a deduc-
Thisersal seitovenuevides a deduc-
tion for gifts or contributions to
tion for gifts or contributions to
a church; however, to qualify
and
a church; however, to qualify
for this tax benefit the church
must be organied and operat-
ed exclusively for religious
ed exclusively for religious
purposes." The fact that and
organization received a church
purposes." The fact that and
organization received a church
charted does not guarantee that
contributions to the organiza-
tion will be deductibe. Simply
tion will be deductible. Simply
purporting to be a . church"
does not establish the facts and
does not establish the facts and
circumstances that must be be
present for the operation to be
circumstances that must be
present for the operation to be
onsidered "exclusively for re-
considered "exclusively for re-
ligious purposes." In order for
ligious purposes." In order for
contributions to be deductibe
contributions to be deductible
the organization must only be
organized and operated exclu-
sively for religious pourposes,
but it must also have operations
sively for religious purposes,
but it must also have operations
that further religious purposes.
that further religious purposes.
This is true even if it is
This is true
organized properly
under state law
under state law.
Once it is established that a
"church" meets the organiza-
choral and operational require--
tionent
ments a second question must
be asked under the e alaw. Do the
be asked under the law. Do the
income or assets assigned to the
"church" by the mail-rder
"church" by the mail-order
minister constitute a contribu-
tion qualifying for a deduction
or are they simply an assign-
or are they simply an assign-
ment made with the expectation
ment made with the expectation
of receiving something of equi-
valent value in return? The
valent value in return? The
transfer or assignment will not
transfer or assignment will not
result in a deduction under
section 170 of the IRC if there is
section 170 of the IRC if it there is
the expectation of a return
benefitit The mail-orderministry
schemes abound with return
benefit. The mail-order ministry
schemes abound with retarn
benefits. The essence of these
benefits. The essence of these
shemes is that the funds
abound with return benefits.
schemes with return benefits.
abound with mail-order ministry
The
shemes aound with return
sceefits. The essence of these
schemes aound with return
benefits. The essence of these
schemes is that the funds or
benefits. The essence funds or
schemes is that the
assets which are assigned to the
assets which are assigned to the
"church" are used to benefit
the private interests of the
"church" are used to benefit
the private interests of the
mail-order minister. Certainly,
mail-order minister. Certainly,
under the law, the RIS cannot
allow a deduction for "contribu-
allow a deduction for "
tions" in such cases.
Some prometess of
tions" in such cases.
Some promoters of mail-order
ministry schemes have argued
Some promoters of mail-order
ministry schemes have argued
that the assignnent of income
that the assignment of income
to the "church" relieves the
taxpayer entirely of fident
to the "church" relieves the
taxpayer entirely of federal
income tax liability on the



## Sprinkler Law Farm Product Sales For Hansford County

## Needed Now



## Ffilm•Flash-Photo Departsent

 FILM DEVELOPING SPECIAL! Borderlessorux
ज"chan
at Color
Prints 10
Pus $99^{\circ}$ developing 12 EXP. ROLL OU. Ouv $2^{19}$ TG\&Y

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PRICES SLASHED ON
DELCO FREEDOM II
BATTERIES

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| FREEDOO | FREEDOM II 60 |
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REMEMBER THE EIGH
HERMITAGE, PA.
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to light an eternal hreeme han
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men who diee ieith sevice
memory or hee eight service
men who died riming to save
them last April.
Shem last April.-
SELL LAND, PAY IRS
SELLLAND, PAYTRS BUENA YISTA, $G$
$\qquad$
$\qquad$


