

# Income Tax Expert Explains Questions On Dependents on Filing of Returns

**Editor's Note:** The commissioner of internal revenue, in the third of five dispatches, takes up the question of exemptions for taxpayers.

Washington—(U.P.)—The claiming of exemptions on income tax returns raises a great number of questions.

They cover such matters as support of elderly relatives, school age children who earn money, divorced couples, survivors, and the matter of extra exemptions for the aged and blind.

The law covers most of the possibilities, but individual taxpayers still come to us with these problems and their variations.

To start with, each taxpayer is entitled to one \$600 exemption for himself, or herself. The taxpayer gets another \$600 exemption if he's 65 or older and still another \$600 if he is blind. The \$600 extra exemption for blindness can be claimed by the taxpayer at any age. This also applies to the blind wife or husband of the taxpayer, but not to any other dependent.

though the minor child does not receive the money.

**Personal Exemption**

If the child earns \$600 or more he must file a return for himself. He may claim his own personal exemption on his own return. This a child may actually qualify as two exemptions: Once on his own return and once on his parents'.

The law provides special tax rates for any individual who qualifies as a "head of household." This means, in general, an unmarried or legally separated person who furnished more than half the maintenance cost of a household which also was occupied during the entire year by (a) any related person for whom you are entitled to a dependency exemption or (b) an unmarried child, grandchild, or stepchild, even though such child is not a dependent. You may also qualify

or, if it exceeds \$600, the dependent child must be under 19 or a "full-time" student. Third, the dependent must be related, or at least a member of your household and have your home as his or her principal dwelling place. Fourth, the dependent must be a citizen or resident of the United States, or a resident of Canada, Mexico, or the Republic of Panama, or the Canal Zone. And last, but not least, he or she must not be making a joint return with his or her husband or wife.

Now that we have the matter of forms and their use and some of the problems of dependents out of the way, let me again mention the never-repeated-too-often reminder to file your return as soon as possible prior to the year's deadline of midnight, April 16.

Thursday: Mark to make deductions.

types, even if harmless, is the blowhard.

There's one and sometimes, Lord help us, more, in every office. Ol' Bullister J. Bragwell himself. Listen to him tell how his house has appreciated to three times its original value. Hear him speak of writing a check in five figures. Dig that routine about the wad he blew in El Clippo last night and how the blonde on the end of the chorus line kept kicking her shoe in his lap. You bet. Now take a gander at the seat of Bragwell's pants. Careful! Don't let the flash blind you. It's the only part of him that gets as much use as his mouth. It's a pity his shoes aren't that shiny, even if they do have brand new insoles—cut that morning from the cardboard the laundry puts in his shirts.

**Listen to Those Dames**

Bragwell's female counterpart is as common at bridge clubs as ants at a picnic. To hear her tell it, General Motors doesn't dare make a move without consulting her husband, Cheddar. They wanted him to be chairman of the board, she says, but Cheddar didn't want to be tied down. He likes to freelance.

Now let's listen to the dames at the next table who've been taking it all in. "Freelance—that's a big deal way of saying stay in bed till noon," mutters

## How To Get Yourself Disliked

**Editor's note:** During the 30 years Jimmy Hatlo has been drawing "They'll Do It Every Time," he has been deluged by readers with examples of man's inhumanity to man which makes him, whether he likes it or not, an authority on the subject. With a tip of the Hatlo hat to his contributors, the artist and author has drawn on this rich background for this series of six articles, spotlighting the pests who annoy the most people from coast to coast.

**By JIMMY HATLO**

Some people have made the accusation that mankind's essential onerousness is implicit in the title of my cartoon, "They'll Do It Every Time." There was a time when I would have denied it, but a certain regard for the truth forces me to admit that it's 90 per cent true.

When I began to draw the panel, I was mostly preoccupied with little misfortunes and petty frustrations, the dandruff of daily living, so to speak. Most of them seemed to stem from a depersonalized "they"—other people who suffered as accidental gremlins. But as I began to observe more closely, and as the suggestions mailed in by readers told me, this "they" wasn't so depersonalized as I had thought. And finally I realized that you and I and others like us were being abused, cheated, embarrassed, bored and pushed around day in and day out by this collection of human poison ivy we're been talking about this week.

One of the most annoying

one of the players. "I wish Cheddar would stay afloat long enough for her to pay me the five bucks she borrowed last May," sniffs another. Doesn't she know anybody with an ordinary job?" asks a third. "I never heard her talk about anybody lower than a vice president."

When one of these characters shows up after a siege in the hospital, it's time to head for the hills. The first thing Doolberry does, after explaining that his operation was the greatest excruciation since the Panama Canal, is to brag about how he wowed the nursing staff. A few boobs will always stand around lapping up such corn, but the truth is Doolberry, who looks like a bag of prison laundry and has the personality of an untipped waiter, was lucky to get out of the ward alive. At least two nurses wanted to take his pulse at the throat—with both hands.

And so they go—tormented by their own inadequacies, they have to bend our ears. Wurra, wurra, wurra.

Next: The Bootlicker. 1956, King Features Syndicate, Inc.

ed in a blank piece of paper. She said she thought about getting married, "but I don't know how to draw it."

Sen. Robert Kerr of Oklahoma offers to his constituents the homely in his famed "Kerr Kernel" postscript to his news letter. "Charity does begin at home, but too often fails to get any farther."

The Smithsonian Institution would like us to know what we should have looked up already: The shoreline at Point Barrow, Alaska, the northernmost land under Old Glory, is receding at the rate of seven feet a year. It's no telling how many zillion years it will take the "point" to come down into rebel territory.

Iceland's capital, Reykjavik, is 1,700 miles closer to the North Pole than New York, but it has an average January temperature only one degree lower than that which prevails here.



THE LOUDMOUTH triples the value of his house.

### STAR GAZER

By CLAY R. POLLAN

Your Daily Activity Guide According to the Stars. To develop message for Thursday, read words corresponding to numbers of your Zodiac birth sign.

ARIES MAR. 21-20	1. 2-11-23	2. 37-47-68	3. 14-19-26-31	4. 48-76-80-81
TAURUS APR. 21	1. 12-16-40-42	2. 45-57-69	3. 21-29-32-38	4. 41-46-61
GEMINI MAY 22	1. 12-16-40-42	2. 45-57-69	3. 21-29-32-38	4. 41-46-61
CANCER JUNE 23	1. 12-16-40-42	2. 45-57-69	3. 21-29-32-38	4. 41-46-61
LEO JULY 24	1. 12-16-40-42	2. 45-57-69	3. 21-29-32-38	4. 41-46-61
VIRGO AUG. 24	1. 12-16-40-42	2. 45-57-69	3. 21-29-32-38	4. 41-46-61
LIBRA SEPT. 23	1. 12-16-40-42	2. 45-57-69	3. 21-29-32-38	4. 41-46-61
SCORPIO OCT. 23	1. 12-16-40-42	2. 45-57-69	3. 21-29-32-38	4. 41-46-61
SAGITTARIUS NOV. 23	1. 12-16-40-42	2. 45-57-69	3. 21-29-32-38	4. 41-46-61
CAPRICORN DEC. 23	1. 12-16-40-42	2. 45-57-69	3. 21-29-32-38	4. 41-46-61
AQUARIUS JAN. 21	1. 12-16-40-42	2. 45-57-69	3. 21-29-32-38	4. 41-46-61
PISCES FEB. 20	1. 12-16-40-42	2. 45-57-69	3. 21-29-32-38	4. 41-46-61

## A Nichol's Worth of ... Comment On This and That

**By HARMAN W. NICHOLS**  
United Press Feature Writer

Washington—(U.P.)—What's new in Washington: Dan and Dal Wolford of Pa. are identical twins but always did everything they could to appear unidentical. They affected different manners. One had a crew cut, the other a "duck tail."

Now, they're in the Army at Fort Knox, Ky. Both privates take 30-inch steps, swing their arms according to regulations and have identical haircuts.

Mrs. Catherine Vannoy, a first grade teacher at George Mason school in Arlington, Va., asked her six-year-olds to think about what they wanted to do when they grow up and draw a picture to illustrate. One little girl hand-



Harman Nichols

## NW Gas Price To Be Unchanged

Portland—(U.P.)—Ray C. Fish, board chairman of Pacific Northwest Pipeline company said here yesterday the price of natural gas in the Northwest would not be affected by passage of the controversial natural gas bill.

Fish said that if President Eisenhower signs the bill, it will have "zero" effect on the rates Northwest consumers will pay. Gas is expected to be piped here by next summer.

The gas bill cancels the Federal Power Commission's authority to regulate gas prices at the well. However, the FPC has not been exercising this authority.

Fish said the pipeline company was regulated by the FPC under terms of a certificate that provides for specific royalties on gas purchased from well owners and a sales price in line with costs.

## PTT Raises Pay Of Oregon Workers

Portland—(U.P.)—A pay raise for 175 Oregon members of the AFL Order of Repeatermen and Toll Testboardmen was announced yesterday by the union and Pacific Telephone and Telegraph company.

The increases range from \$3 to \$4.50 per week to raise top scale to \$105 per week.

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## About 200 Expected At SOC's Dad Day

Ashland—About 200 fathers are expected to participate in Dad's day activities at Southern Oregon college Saturday, Feb. 11, according to Neal Wyatt, Dillard, president of the sponsoring men's scholastic honorary, Theta Beta Phi.

Fathers will register between 9 a.m. and 12 noon Saturday, and a business meeting will be held at 2 p.m.

A tea for mothers who accompany husbands will be held at 2 p.m. according to Lee Bennett of Medford, general chairman of the event. Rudy Vest of Ashland is in charge of campus tours which will start at 3:30 p.m.

A banquet is planned for 6 p.m. Saturday at the Lincoln Training school. Don Lawrence of Junction City is chairman in charge of the banquet. Gene Brown of Ashland is registration chairman.

Dad's club officers include David Geddes, Roseburg; Elmer Wade, Klamath Falls, and Dr. Loren Messenger, SOC faculty member.

More than 80 per cent of wine-using families consider wine moderate or low in price, according to a nationwide survey.



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