

Married Couples Given Advantage By Filing Joint Income Tax Returns

Editor's note: This is the second of five dispatches on how to file your income tax without having to pay more than required to. Today's dispatch covers the rules for filing a joint return.

By EDWARD COWAN
Washington — (UPI) — Tucked into one section of the tax law is the government's admission that nowadays two cannot live as cheaply as one. Congress was not so brash as to debunk the old romantic adage in so many words. It did so indirectly by giving married couples a special money-saving tax advantage.

A husband and wife usually can reduce their income tax by filing a joint return. They may do so even if only one of them received income of any kind in 1960.

Income Split
A joint return reduces a couple's tax because their income is split in two and each half is taxed separately. This means a lower tax rate is levied.

The rate is lower because the tax schedule is "progressive." The higher your income the larger the percentage of it Uncle Sam takes in taxes. So, when a couple reports all their income jointly, the tax is lower than the rate which would apply to the total.

To show how the joint return saves taxes, here is an example: A man filing a separate return and reporting a taxable income of \$7,000 has a tax liability of \$1,660. But if that man gets his non-working wife to sign a joint return with him, the tax bill is \$1,460 — a saving of \$200.

When both husband and wife work, it is sometimes cheaper to file separate returns. The only way to decide what to do is to figure your taxes both ways on scratch paper, and take the cheaper way.

You may file a joint return this year even if you filed separate returns last year, and vice versa.

You are barred from filing a joint return:

— If you were divorced or legally separated on or before Dec. 31, 1960.

— If you are married to a non-citizen who does not live in this country.

— Or, if you and your wife report your income on the basis of different tax years. For example, for business reasons you may report your income for a 12-month period ending June 30 while your wife uses the regular calendar year.

For purposes of filing a joint return you are considered married for the entire year of 1960 even if you wed late in the year — even just before midnight Dec. 31.

Ask Attorney
If your spouse died in 1960 and you did not remarry you still may file a joint return. Sometimes a surviving spouse may claim the income-splitting benefits of a joint return for the two years following death. For details about this rule ask your attorney or office of the Internal Revenue Service.

A joint return probably would be to your advantage

if your wife earned less than \$600 last year. She would get a refund for taxes withheld if she filed separately, but you would lose her as an exemption.

A couple filing jointly may use the short form, 1040A, if combined income is not more than \$10,000 including not more than \$200 of dividends, interest and wages on which tax was not withheld.

Or, the couple may use the middle form, 1040W, or the long form, 1040. Rules governing use of forms are the same for couples as for individuals. They were set forth in the last dispatch in the

UPI tax series.

Both husband and wife must sign a joint return and each becomes individually liable for any tax owed the government. For example, a woman could be legally responsible for a tax debt even if she did no work and received no income during the year.

One matter which concerns many couples in tax filing is profit on sale of a house. You may be able to get a break on this. If you sold your house in 1960 check on this with Internal Revenue.

Next: Rules for claiming dependents.

Little Chance Seen Windsors Will Make Home in Britain

London — (UPI) — Royal circles say there is little chance the Duke and Duchess of Windsor ever will make their home in Britain even if a petition for their return is presented to Queen Elizabeth.

Donald Barrington-Hudson, Liberal Party candidate for Parliament, opened an old wound Sunday when he announced he was organizing a door-to-door poll to make clear that the Windsors would be welcome in Britain.

Plea for Tolerance

Barrington-Hudson said his idea was to get up a petition in the town of Windsor which would be handed to the queen with the request that she intimate "beyond all shadow of doubt" that there is no barrier to residence in this country by the duke and duchess.

"This is a plea for tolerance," he said. "Many Windsor people have personal memories and associations with the duke and there need be no conflict of interest if he returns to live with his wife in a private capacity."

First Reactions to Barrington-Hudson's proposals were

cold. Other Liberal party leaders and Conservative and Labor party spokesmen took the view that the proposed petition infringed on purely private matters involving the queen and other members of the royal family.

Visited Briefly

The duke abdicated as King Edward VIII 25 years ago to marry the American divorcee, Wallis Warfield of Baltimore. Since then they have lived in Paris, the Bahamas and the United States. They have visited here from time to time but only for periods of a few days.

Royal circles said there is no legal obstacle to their living here. But the duke always has refused to consider it unless his wife is granted the

precedence of a royal duchess to match his own.

This is not considered probable for reasons that go deeply into the shock the royal family suffered during the abdication period.

Oregon State To Be One of Nation's Leading Centers

Corvallis — Oregon State college will be one of the nation's major centers again this summer for special science teacher institutes sponsored by the National Science Foundation.

The college has received three grants totaling \$179,300 to offer advanced training for 150 U. S. high school and college science teachers. The institutes will be chemistry, mathematics, and science education, President A. L. Strickland said.

They are part of a giant program organized by National Science Foundation to "improve science and mathematics teaching, to increase the U. S. supply of top-flight scientists and teachers, and to stimulate greater interest among young people in science."

OSC was named to give these institutes:

College Institute
A six-week chemistry institute for 50 college professors, under a \$49,500 grant. Dr. A. V. Logan will be director. An eight-week mathematics institute for 50 junior high school, and junior college teachers. \$64,200. Dr. A. R. Poole, director.

An eight-week institute for 50 junior and senior high school science teachers. \$65,600. Dr. Stanley Williamson and Dr. Fred Fox, directors. Teachers selected to take the training will receive \$75 a week, plus tuition and fees and some travel and dependent allowances. All U. S. high school and college teachers will be given information about the institutes planned at top colleges around the country and will then have an opportunity to apply at the school of their choice.

OSC was one of only 16 U. S. colleges picked by NSF to start special academy-year institutes in 1956 and has been on the select list each year since then. It has become the outstanding center for science teacher training programs in this part of the country, President Strand noted.

Western Airlines Asks Hawaii Route

Washington — (UPI) — Western Airlines has asked the Civil Aeronautics Board for permission to begin jet service between Hawaii and the California cities of San Francisco, Los Angeles and San Diego.

The route was awarded to Western as part of the CAB's recent decision in the trans-Pacific route case, but the board delayed putting the domestic order into effect. President Eisenhower, shortly before he left office, disapproved the major international phases of the complex case.

Western maintained that the CAB had "no discretion" in the matter once it made its decision on the mainland-Hawaii route. The airline contended that "the law requires issuing the certificate if it (the CAB) finds such transportation is required by the public convenience and necessity."

Beaverton School Bond Issue Defeated

Beaverton — (UPI) — Voters in Beaverton School District 48 have voted down a \$3,550,000 bond issue which would have provided funds for three 900-student junior high schools.

The vote was 2,663 for and 3,504 against.

MEDFORD TRIBUNE

SECTION B MEDFORD, OREGON, WEDNESDAY, FEBRUARY 1, 1961 PAGES 1 to 8



NEW STATION WAGON—New models of the all-purpose Scout produced by the International Harvester company are now on display at the International Harvester McCormick farm equipment store, 2232 Biddle rd., Medford, according to Manager James Pollard. The new Scout is designed for low cost transportation of passengers and cargo.

Senate Committee Urges Huge Effort To Clean Up Rivers

Washington — (UPI) — A Senate committee has warned the economy will be threatened, security undermined and health plagued unless the nation immediately launches a massive effort to clean up the rivers and save water.

The National Water Resources Committee recommended spending \$54 billion in the next 20 years to prevent these disasters.

The recommendation was contained in a final report to the Senate covering the most complete study ever undertaken of the country's water resources and needs. The results were projected to the year 2000 and an action program outlined for the next 20 years.

The House Science Committee warned Sunday that the United States probably would face a critical water shortage by 1970.

The House group said the nation must start new stepped-up research programs on converting salt water to fresh water if the country is to meet its water needs of the next decade with confidence.

Serious Threat Looms
In a report to Congress on salt water conversion, the House committee said the United States was likely to be the first of the world's largest industrial nations "to find itself seriously threatened by fresh water shortages."

The report said revised estimates of water use and supply now indicate that cheap conversion methods might be essential to the country by 1970. It added that large-scale use of salt water conversion could be the only ultimate solution.

The Senate report said "the entire nation is confronted by critical and complex water problems. Soaring needs, aggravated by spreading pollution, demand immediate ac-

tion to insure wise use of every drop of water."

"The price tag for progress in the next 20 years is estimated to be \$12 billion for new dams and reservoirs, and \$42 billion for new municipal and industrial sewage works."

Specific Recommendations

The Senate select committee proposed federal-state-local cooperation in five specific areas to assure that no one would go thirsty during the next 40 years.

The areas of cooperation included: Preparation and continual updating of development plans for all major river basins by 1970; federal grants to the states of \$50 million in the next 10 years for state water resource planning.

Also expansion of federal basic research in water, concentrating on weather modification, underground reser-

voirs, desalinization, pollution abatement and evaporation reduction; biennial assessment of water supply-demand forecasts for each region, and flood plain zoning.

The report said that, without proper use and planning, five regions of the United States could run out of water by 1980. It listed them as the Upper Missouri, Upper Rio Grande and Pecos, the Colorado River basins, Southern California and the great basin between the Rocky Mountains and Sierra Nevada.

UPI Seeks Radio Permit for News

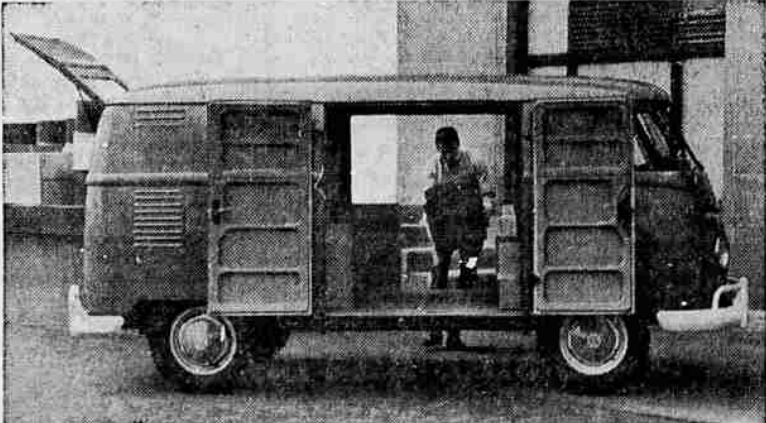
Washington — (UPI) — United Press International has applied to the Federal Communications Commission for permission to use two-way radio equipment for news coverage anywhere in the United States. The request was for assignment of a special radio band which UPI newsmen could use to report on disasters, emergencies and special events right from the scene without depending on fixed communications such as telephone and telegraph lines.

A detailed proposal was laid before the FCC following experimental use of mobile radio by UPI correspondents covering the national political conventions and Soviet Premier Nikita Khrushchev's United Nations visit last year and the presidential inauguration in Washington last week.

PROBE TRAIN WRECK
Jackson, Miss. — (UPI) — The Interstate Commerce Commission began an investigation Tuesday into the flaming crash of the streamliner "City of New Orleans" and a gasoline truck at a railroad crossing in Magnolia, Miss. Eight persons died in the Jan. 17 collision.

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