

Your Annual Income Tax Primer

By RICHARD A. MULLENS
Written for NEA Service
What part of the tax return gives taxpayers the most trouble?

Study by the Internal Revenue Service indicates that taxpayers have more problems and make more mistakes in claiming exemptions than with any other portion of the return.

Perhaps one of the reasons for this is that every taxpayer, regardless of the amount of his income or the tax form used, is entitled

to claim at least one exemption, and most taxpayers are entitled to claim more.

There are three classes of exemptions, each with its own special rules.

These are set out on pages 4 and 5 of the official instructions for Form 1040 and a condensed version is printed in the instructions for Form 1040A.

Many taxpayers, however, want additional information on exemptions. Here it is:

1. Suppose your wife worked for a short time in 1958 and earned \$500, from which \$50 tax was withheld. She could file a separate return and get back the \$50 tax that had been withheld, but, if she did, you could not file a joint return with her nor could you claim her as an exemption on your separate return.

To save taxes, you should file a joint return. Her income has to be included with yours, but you get a \$600 exemption for her (more if she is 65 or blind) so it's cheaper than filing separate returns.

Don't overlook the extra exemption granted taxpayers who are 65 or over. If your 65th birthday was on or before Jan. 1, 1959, you are entitled to the old-age exemption for all of 1958.

You are entitled to one exemption for each child (including a stepchild, or legally adopted child), if during 1958, that child:

1. Received less than \$600 gross income. However, this limitation does not apply if your child was under 19 or a student. In either of these cases, it doesn't matter how much income the child had. He or she can be claimed as your exemption if the following three tests are met.
2. Received more than half of his or her support from you (or from your wife if a joint return is filed). The next article of the Primer will explain how to tell when you have furnished over half the support of a dependent.
3. If married, did not file a joint return with her husband or his wife.
4. Was either a citizen or resident of the United States or a resident of Canada, Mexico, the Republic of Panama or the Canal Zone; or was an alien child adopted by and living with a United States citizen abroad.

An adopted child must be legally adopted (in other words, a court decree must be entered) in order to count as your child for exemption purposes. Some states provide for an interlocutory adoption decree, which is really a temporary court decree pending a subsequent final decree. In such a case, the child is considered legally adopted when the interlocutory decree is entered.

Suppose your 20-year-old son attended college last year and earned \$700 during the summer vacation. You can still claim him as an exemption if you furnished over half of his support and he met the third and fourth conditions above. He must, however, file his own return since his income was over \$600.

TAX QUIZ ON EXEMPTIONS

Check what you think is the correct answer and then compare with the answer chart below:

1. Your 15-year-old son worked in a grocery store during the summer of 1958. He earned \$375 but had



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Senator Raps Goldwater

WASHINGTON (AP)—Sen. John Sherman Cooper (R-Ky) said today Republicans will be laying themselves open to charges they are antilabor if they name Sen. Barry Goldwater (R-Ariz) as their campaign chairman.

Cooper, who was the unsuccessful candidate of Senate Republicans for floor leader, said he has no objection to a proposal that GOP members running in 1960 pick the campaign director.

The Kentucky senator made it clear, however, that he regards Goldwater as the likely choice of the 1960 class if this proposal is approved. The Conference of all GOP Senators was called into session today to consider the matter.

"Sen. Goldwater is a good man and his views are honestly held," Cooper said. "But if he is selected as head of the campaign committee it will give the Democrats a chance to label the Republicans as antilabor in 1960. I think that would be unfortunate."

Goldwater, who was reelected last November, has campaigned aggressively against the use of compulsory union dues for political purposes.

Cooper said the liberal group he represents may offer a candidate to oppose Goldwater. He said there had been some talk of Sen. Hugh Scott (R-Pa), former Republican national chairman, in this connection.

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Heart Disease Prevention May No Longer Be Fantasy

NEW YORK (UPI) — A noted expert on the heart believes medical knowledge and know-how now have advanced so far "it has become evident that the ultimate goal of preventing all forms of heart disease is far from an idle dream."

That being so, Dr. A. Carlton Ernste of Cleveland was surprised and disturbed because "little attention has been paid to one fundamentally important feature of cardiologic practice," which is to tell the person with any kind of heart trouble, real or imagined, the works.

In medical school, it is not impressed on the student that he can help the patient by telling him all; nor is it properly impressed upon him while he is a hospital interne and resident. He has to be a practicing doctor for several years before he "fully appreciates" what telling can do.

"Attention to details may gain years of comfortable and productive life, and whether or not a person cooperates to the extent required usually depends on whether or not he understands the need for the measures advised by the doctor," Ernste said.

He pointed to angina pectoris caused by a hardening of heart arteries. The victim must adjust his "habits, activities, and emotional situations" so as to prevent the painful attacks. But how can he, if he isn't given a clear idea of all

long the rest will be and when he can get back to his job. Tell all this and you often have "a remarkably changed patient."

In another form of heart trouble, recurrences most often are due to the failure of the patient to keep salt out of his diet. But when he is told what salt has to do with water retention in the body, there usually are no more relapses.

"Anxiety, insecurity, emotional tension and fatigue often are responsible for symptoms that cause the patient concern about his heart," he said in taking up heart troubles which are imagined rather than real.

These people must be given "a positive explanation of the discomfort. A statement that there is no

heart disease without further elaboration leaves many questions unanswered in the patient's mind and seldom convinces him of the harmfulness of his symptoms."

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1. A. Yes.
 2. B. No, but if he does file a return to get back the \$60 tax withheld, you cannot claim him as an exemption.
 3. C. No, but he should file a return to get back the \$60 tax withheld and you can still claim him as an exemption.
 4. A. 1958.
 5. B. 1959.
 6. C. Your 20-year-old daughter earned \$750 last summer. You provided over half of her support. Check the one condition which will permit you to claim her as a dependent.
 7. A. She must not have been married in 1958.
 8. B. She must have been a student in each of five calendar months during 1958.
 9. C. She must have learned how to cook during 1958.
- Correct Answers: 1 is C; 2 is A; 3 is B.

EMPLOYEES HONORED

MOUNT SHASTA—The Ralph L. Smith Lumber Company honored all company employees of their Mount Shasta Division at a banquet Monday evening, January 12, in the Hotel Piedmont dining room. This banquet was given in recognition of their outstanding record of no lost time during the past year through accidental injuries. Such losses, a company spokesman stated, result in higher insurance rates as well as loss of wages and anguish from hurts. The Mount Shasta Division of the Smith Company has a fine record in this line over several years span.

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