FORM 2120 (REV. SEPT. 1958) U. S. TREASURY DEPARTMENT—INTERNAL REVENUE SERVICE
MULTIPLE SUPPORT DECLARATION
For instructions see other side.

During the calendar year 1958, I contributed more than 10 percent toward the support of Mrs. Barbara Glenrich (Name of individual), for whom I would have been entitled to claim a dependency exemption but for the fact that I did not contribute more than 50 percent of his (her) support.

I understand that he (she) is being claimed as a dependent on the income tax return of Dave Glenrich (Name) 262 No. 9 St, Laramie, Wyo. (Address), and

I declare that I will not claim his (her) exemption on my Federal income tax return for any taxable year beginning in such calendar year.

Jimmie Glenrich (Signature)

4-1-59 (Date) 310 So. 11 St, Laramie, Wyo. (Address)

USE THIS FORM to claim an exemption where several persons contribute more than half of the support. Internal Revenue Service officers have copies.

Your Annual Income Tax Primer

By RICHARD A. MULLENS
Written for NEA Service

There are two good reasons why it pays to be careful in claiming exemptions on your tax return.

First, if you overlook a legal exemption, you are losing a $600 deduction which is worth $120 even in the lowest tax bracket. And second, the Internal Revenue Service keeps a close check on exemptions. If you claim one to which you are not entitled, you are likely to be embarrassed by an inquiry from the tax people.

The official instructions contain a list of persons other than your children who can be claimed as exemptions provided they meet the tests described therein.

One of the tests is the so-called "support test." This test applies, with one exception, to all dependents except your wife or husband. Thus you cannot claim your child or any other person (except your husband or wife) as an exemption unless you (or your wife if a joint return is filed) furnished over half of such persons support during 1958.

The one exception to the support test will be described below under the heading "Multiple Support Agreement."

To determine whether you have furnished over half the cost of support for a dependent during 1958, you must first figure out the total cost of supporting the dependent.

Cost of support includes board, lodging, clothing, education, medical care, recreation, and the like.

What is the cost of lodging of a dependent living in the taxpayer's home? The Revenue Service formerly took the position that the support value of lodging was based on the expenses incurred in running the house. The service now agrees that lodging is measured by its fair rental value.

If the dependent lives with the taxpayer, household expenses are allocated equally among all members of the household. The taxpayer's contributions are first applied to his own support. The excess is his contribution to the dependent's support.

Suppose your dependent had an operation in December 1958 which you paid for in 1959. You would count the cost of the operation as part of the support of the dependent in 1958.

Where several persons together contribute more than half the support of another person (who otherwise qualifies as a dependent of each of them) but no one alone contributes over half, they may agree to allow any one of them to claim the exemption.

However, he must have contributed over 10 per cent of the support, and all others who contributed over 10 per cent must sign a statement agreeing not to claim an exemption for the same person in that year. These statements must be attached to the return of the person claiming the exemption.

Internal Revenue has a simple form for the required statement or you can make up your own. The Revenue Service Form is called "Multiple Support Agreement Form 2120" and may be obtained at any Internal Revenue office.

Scientist Scoffs Darwin

BALTIMORE (AP) — An Army scientist says Charles Darwin would be the victim of his own "survival of the fittest" concept if he were alive in this era of science.

Dr. Charles A. Wilber of the Army Chemical Center, Edgewood, Md., characterized the famed biologist as a hypochondriac whose doting wife nursed his imaginary aches and pains, comforted him and entertained him with daily piano renditions and backgammon competition.

Wilber spoke Wednesday night at a Loyola College symposium marking the 100th publication anniversary of Darwin's "The Origin of the Species."

MAKE CONVENTION BID

PHILADELPHIA (UPI) — The Pennsylvania delegation will make a bid in excess of $700,000 to bring the 1960 Republican National Convention here, it was announced Tuesday. The bid will be presented to the GOP Site Committee meeting in Des Moines, Iowa, on Monday.

On The Record

KLAMATH FALLS
BIRTHS
BOYS

McNABB — Born to Mr. and Mrs. Dickey McNabb January 13 in Klamath Valley Hospital a boy, weighing 6 lbs., 9½ ozs.

GIRLS

BLANTON—Born to Mr. and Mrs. Frank Blanton January 13 in Klamath Valley Hospital a girl, weighing 5 lbs., 12½ ozs.

1959 ROUNDUP
Boys: 15 Girls: 6

Spry Anastas Mikoyan Keeps Scribes Hopping During Visit

NEW YORK (AP) — "That guy!" gasped the veteran West Coast reporter: "There was that one little kid with a big red baseball cap in the whole crowd. This Mikoyan no more gets out the door than he spots him and goes right over to pat him on the head. All the cameras went off at once."

The scene had taken place at Perino's restaurant on Wilshire Boulevard in Los Angeles.

In Detroit an exhausted reporter at the end of a long day sank into his chair at the office: "If Mickey Mantle could only have the legs this guy has got! He must have walked 10 miles today through all those auto plants. And he's 63 years old too."

At the Lincoln Electric Co. plant in Cleveland Mikoyan stopped to chat with a worker who spoke a bit of Russian. After a brief but cordial exchange, Mikoyan extended his hand to give a warm clasp and said: "And please do remember to give my very best wishes to your father and mother."

At a news conference at the Ambassador Hotel in Los Angeles a correspondent asked a ticklish question: "How is it that you have managed to survive through four governments of the Soviet Union when others have not"

Without a flicker of an eyelash, Mikoyan quipped in reply: "Didn't I say before that I thought I was fortunate . . ."

All these and dozens of other incidents illustrate one fact about Anastas I. Mikoyan. He takes to political campaigning like a duck to water. He has a gift for doing exactly the right thing at the right time in order to win over his audience or grab the stage. He loves being in the limelight. And he doesn't mind an uphill struggle.

"You know if he were to stick around for a while I think he would get elected senator," joked a California businessman.

And in fact in his seven-day, five-city coast-to-coast tour of America, Mikoyan was waging a real political campaign. He was running against the deep mistrust for the Soviet Union which by now is ingrained in the American mind. He was campaigning to establish a picture of a Soviet leader as a warm, friendly, humorous and human type of person. He was campaigning against trade restrictions, against suspicion of Soviet motives. The platform he was running on was peace and an end to the cold war, more trade and more contacts between the Soviet Union and America, and the concept of "let's talk things over even if we don't think we can settle anything."

The Mikoyan technique includes humor, frankness, reasonableness, a warmly human approach and unperturbed stolidity in the face of open hostility.

His sense of humor has made more impression than perhaps any other single element in his approach:

On Adlai Stevenson: "After our talk with him Khrushchev and I exchanged impressions. We decided here is a thinking American who desires to understand us better. He lacked a few million votes of becoming president. Perhaps if we had been approached we could have lent them to him."

On U.S. trade restrictions: "Among things permitted for export to the Soviet Union are laxatives. Thank you, but it is impossible to soften us up that way."

Seen at close quarters over a period of time, Mikoyan emerges as a man of enormous vitality and energy. This is not merely a matter of being able to walk miles, make one speech after another before tough audiences, and get by at times with only a few hours sleep. It is a question of having the bounding vigor which makes these things and the other responsibilities of Soviet statesmanship a creative opportunity and not just a chore.

The Anniversary Of Mess In Boston

BOSTON, Mass. (AP) — It was Wednesday, Jan. 15, 1919. Clocks ticked off the noon hour in Boston's busy North End.

The temperature hovered at the freezing mark. There was a hint of snow in the air.

The everyday bustle of activity echoed along Commercial Street, the North End's cluttered avenue of trucks, autos, bicycles and peddlers' wagons.

A group of children romped beneath a huge tank—58 feet high, 98 feet wide—that towered over the Purity Distilling Co. It contained almost 2½ million gallons of molasses.

A guard shooed the youngsters away.

A train clacked by on the overhead tracks of the Boston Elevated Railway, bound for Charlestown. The conductor waved down to firemen at Engine House 31.

The clocks' hands moved on toward 12:30.

Mothers beckoned children to lunch. One, Mary DiStasio, 11, ran back to take another look at the awesome molasses tank.

A city laborer, Michael Sennott sat down to lunch with five companions in the nearby Public Works yard. He munched on a ham sandwich.

It was 12:31.

A moment later, with only a muffled rumble as warning, the great molasses tank erupted.

A tidal wave of sticky, black liquid spewed over two city blocks with such force it hurled trucks against buildings and crumpled houses.

Husky teamsters, attempting to flee the fluid fury, slipped, rose, slipped again, and were engulfed.

The fire house collapsed, trapping two firemen for two hours.

At one point the molasses ran 15 feet deep.

At 3 p.m. the toll could be determined.

Little Mary DiStasio's body was found beneath four feet of molasses. The Public Works yard was a blanket of molasses. Sennott and his companions were dead.

In all, 21 persons perished, 40 were injured and the damage ran to millions.

The next day an investigation began. It ended officially six years later.

Lawyers for 125 plaintiffs charged the company had constructed a faulty tank, while the company claimed it was the victim of anarchists, that a bomb had been placed in the vat. They produced professors from Harvard and Massachusetts Institute of Technology who testified the tank was sound.

But Municipal Court Chief Justice Wilfred Bolster blamed the public for the disaster. In his inquest report he said:

"There was no supervision of the construction of this gigantic steel tank. The plans went through the building department and persons passing on them were incompetent to determine structural steel construction.

"As long as the public keeps one eye on the tax rate and provides itself with an administrative department only 50 per cent qualified, it has no right to complain if it does not get 100 per cent protection and production."

On April 28, 1925, after a 10-month trial during which 3,000 witnesses were heard, the plaintiffs agreed to settle the case for $1,024,000.