

6 Teaching Grants Given OSC

OREGON STATE COLLEGE — Six teaching and research grants totaling \$942,100 have been awarded Oregon State College the past two months, President A. L. Strand announced this week, and he pointed to the grants as "evidence of OSC's national leadership in science and engineering."

The record grants to the institution will be for work in mathematics, oceanography, molecular and cellular biology, science education, chemistry, sanitary engineering, and electrical engineering. They came from the U.S. Public Health Service and National Science Foundation. Included are:

\$200,000 to start construction of a high-speed, giant electronic "brain" computer and to establish a computer research center for the entire state. This will be a joint program of the departments of mathematics and electrical engineering.

\$100,000 to begin the first comprehensive inventory of ocean plant and animal life in waters off Oregon and to help operate the new ocean research vessel, *Aconia*, which will be completed by May.

\$119,000 for graduate student training in molecular and cellular biology. The program will be directed jointly by the Science Research Institute and the department of zoology.

\$107,900 to expand teaching and research programs in sanitary engineering—water supplies, domestic and industrial waste disposal, and air sanitation. Rapidly in-



"She will be down in a minute. She's busy fixing her statistics!"

creasing populations and larger cities are intensifying such problems, the Public Health Service noted in making the grant.

\$285,900 to hold another academic-year institute in 1961-62 for selected U.S. high school science and mathematics teachers. OSC was one of only 16 colleges initially picked by National Science Foundation to start the special institutes in 1956 and has been on the select list each year since then.

\$179,300 to conduct three summer institutes in mathematics, chemistry, and science education. They will be for high school and college teachers.

THIRD OF SERIES

Each Dependent Is Worth At Least \$120 In Savings

Editor's Note: This is the third of five dispatches on preparing your income tax in the most economical manner. Today's dispatch covers rules for claiming dependents.

By EDWARD COWAN

WASHINGTON (UPI)—The other day a friend was gleefully telling us that his baby, due in January, had arrived in December.

"An extra tax exemption," he chortled.

The reason for his good spirits was the fact that a taxpayer can claim a new baby as a dependent for the entire year even if the infant was born as late as Dec. 31.

Each eligible dependent who meets the rules qualifies as an exemption for the taxpayer. That means he can subtract \$600 per dependent from his income before figuring his tax.

Of course he must report his full income on his tax return, then take the exemptions as indicated in the instructions.

Since the minimum tax rate is 20 per cent, each dependent is worth at least \$120 in saved taxes to a taxpayer (20 per cent of \$600).

(Taxpayers also reduce their taxable income by deductions. They will be discussed in the fourth dispatch in the UPI Tax Series.)

Every taxpayer gets at least one exemption—himself. That's why a single person with no dependents pays no income tax if

his earnings in 1960 were \$600 or less.

A married person gets an exemption for himself and one for his wife—unless she files a separate return or is claimed as a dependent by someone else, such as a parent.

A person who was 65 or older before the end of 1960 is allowed an extra exemption—or two in all. Consequently, his taxable income starts at \$1,200.

Blind persons also are allowed an extra exemption, regardless of age.

A person over 65 and blind would get both extra exemptions, or three in all.

A married person filing a joint return may claim old age and blindness exemptions for his wife, if she actually qualifies, even if she had no income.

Age and blindness exemptions may not be claimed on behalf of other dependents, such as parents or children.

To claim someone as a dependent, your relationship must meet these five tests:

1. You must have furnished more than half of his or her support in the past year (1960).

2. The dependent's own gross income must have been less than \$600 for the year, unless the dependent is your child under 19 or a full-time student.

(Details on this below.)

3. The dependent must be closely related to you, or, if not, must be a member of your household

who lives in your home for the entire year.

4. He or she must be a citizen of the United States. If not, then the dependent must be a resident of this country, Canada, Mexico, Panama or the Canal Zone.

5. The dependent must not make a joint return with his or her spouse.

The exception for children who are under 19 or are full-time students is this:

A son or daughter who earns \$600 or more may still be claimed as a dependent by a parent who provided more than half the youngster's support, if the youngster was a full-time student, regardless of age, or if the youngster was under 19 at the end of the year. That is, the boy or girl must not have turned 19 until Jan. 1, 1961, or later.

Regardless of whether a parent claims him as an exemption, a child who earned \$600 or more must file an income tax return of his own. Even though he claims his own personal exemption his parent may still claim him as a dependent—if, of course, he is otherwise eligible.

A modest tax break is available to people who qualify as "heads of household." Usually, this means an unmarried person who furnished more than half the cost of maintaining a household for at least one relative for all of 1960. For example, a head of household might be a widowed

woman who provides a home for an elderly parent.

If the relative supported by the head of household was an unmarried child, grandchild or stepchild who shared a home with the taxpayer, he need not qualify as a dependent. If the relative is a parent who qualifies as a dependent, the household the "head" maintains for him may be separate from the "head's" own household.

A household head is taxed at a slightly lower rate than other single taxpayers. He or she gets about half the advantage a married couple gets from filing a joint return. Taxpayers filing as heads of household compute their tax from Schedule III, which is specially labeled and comes with the booklet of tax instructions the Internal Revenue Service gives out free.

Heads of household may file their return on either Form 1040 or 1040A, but not on Form 1040A, the short form.

If you and several other persons contributed to someone's support—and none of you contributed more than half—one of you may be able to claim the person as an exemption. Check with the Revenue Service or your tax consultant.

Other facts about exemptions which may be of use to you:

—You may take an exemption for a child born to you last year who died only a few seconds or minutes later—but not if it was a stillborn.

—You may not claim an exemption for your spouse if you were divorced or legally separated during the year, regardless of support payments.

(Next: How to figure deductions.)

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 You've	31 Money
Taurus APR. 21-20	2 Patience	32 Today
Gemini MAY. 21-20	3 Affairs	33 Avoid
Cancer JUNE 21-20	4 Morning	34 Intimate
Leo JULY 21-20	5 Auspicious	35 And
Virgo AUG. 21-20	6 Should	36 Tricky
Libra SEPT. 21-20	7 Aspects	37 Seem
Scorpio OCT. 21-20	8 Brilliant	38 Is
Sagittarius NOV. 21-20	9 Ideas	39 To
Capricorn DEC. 21-20	10 Use	40 Cars
Jan. 21-20	11 Houses	41 And
Feb. 21-20	12 Gentle	42 Be
Mar. 21-20	13 Friendly	43 Dislike
Apr. 21-20	14 Will	44 Social
May 21-20	15 Methods	45 Partnerships
June 21-20	16 Today	46 Cooperation
July 21-20	17 Be	47 Activities
Aug. 21-20	18 Take	48 You'll
Sept. 21-20	19 Go	49 Attend
Oct. 21-20	20 Favor	50 Matters
Nov. 21-20	21 No	51 Is
Dec. 21-20	22 As	52 To
Jan. 21-20	23 Choices	53 Neglected
Feb. 21-20	24 You	54 Romance
Mar. 21-20	25 Love	55 Affairs
Apr. 21-20	26 Where	56 Receive
May 21-20	27 But	57 Debut
June 21-20	28 Interests	58 Trust
July 21-20	29 Wish	59 Don't
Aug. 21-20	30 Emphases	60 Friendly
Sept. 21-20	61 Good	62 Adverse
Oct. 21-20	63 Neutral	

Boxers Billed

OLLERTON, England (AP) — The 70-year-old Countess of Mansers is going into the fight game in an attempt to attract more paying visitors to her stately home. She announced she would stage boxing matches at her home, Thoresby Hall.

China Is Dry

TOKYO (AP) — Vast areas of Red China still are threatened by drought despite recent rain and snow, the Communist New China News agency reported today from Peiping. The Communists previously had admitted serious food shortages in the past two years.

matter of FACT



Back in the 1870's a San Antonio rancher named Sam Maverick used to let his cattle roam the range without any distinguishing brand. So when the neighbors saw an unmarked steer they figured it must be one of Sam's. They got in the habit of calling any unbranded cattle "mavericks." Today a man who insists on going his own way, sometimes to the point of cussedness, is called a "maverick" too—a man without a brand.

© Encyclopaedia Britannica

NEWBERRYS GREAT JANUARY SALE

Everything for the family, the home... Hundreds of items at exciting savings

Starts Thursday

ALIVE-LOOK FLOWERS

like nature's own!

10 for 89¢

Pick your forever-blooming flowers from Newberrys "garden" of real-look polyethylene plastic posies... everything from tender, young buds to full-bursting beauties that are crush-resistant, washable, and glorious in color!

IRREGULAR CANNON TOWELS

24x44" bath size. Imperfections are slight. Solids... whites with gay stripes. Stock-up, save!

2 for \$1.00

Reg. 89¢ each



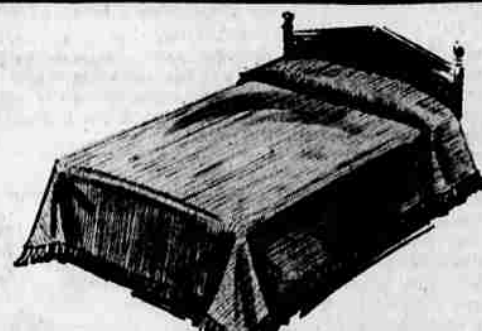
Stock Up and SAVE!



BED SHEETS

2 for \$3.00

128 & 140 count. Irregulars of sheets costing 2.29 each. Full, twin and fitted sheets. All white.



CHENILLE BEDSPREADS

Irregulars with tiny imperfections that won't affect appearance or wear. Exciting selection, all thick, lush cotton chenille—many fringed. Styles for every decor. Full, twin sizes. Decorator colors. If perfect 4.99

\$2.77



NEW LINED PLASTIC EACH SIDE 36" WIDE

77¢

New wider plastic drapes—(72" wide to a pair) first time at this smashing low! You get that much-wanted fullness—at no extra cost! And each work-saving, washable pair is fully lined. Choose from a bevy of new carnation and bouquet lacy prints, too charming to miss. 87" long with center valance.

Newberrys low price

FABRICS

UPHOLSTERY FABRIC

Remnants - 54" wide. Good assortment of colors. New shipment if on bolt 3.98 yd. 2 to 20 yd. lengths

\$1.99 YD.

Unbleached MUSLIN

Remnants. 180 count 2 to 20 yd. lengths.

REG. 33¢ A YARD

5 yds. \$1.00



New Spring Cotton SWEATERS

A lot of style for a little money.

\$2.66



LADIES' FLATS

New Spring Styles Sizes 4 to 10

\$1.77

Reg. 1.99

Seamless Mesh NYLONS

2 pr. \$1.00

First Quality 2-Way Stretch



"Red Heart" KNITTING WORSTED

4-oz., 4 ply, 100% wool. Mothproof, tangleproof. Full assortment of colors.

Reg. 1.19 NOW 87¢



CROCHET 4-PLY CORD

Made to our specifications by famous mill. White 600-yd. ball; ecru in 600 yd. ball

37¢ Reg. 49¢

FACTORY CLOSE-OUT Odds & Ends DISHES

Open Stock. Many Attractive Patterns To Choose From!

Reduced 1/2 OR MORE FROM ORIGINAL PRICE

"CHARGE IT"

2 LITTLE words that mean so MUCH shopping pleasure! With your Newberrys Charge Account, you save time and effort... it makes shopping so easy, so fast and you have what you want when you need it.



PLASTIC LAUNDRY BASKETS

A Truly Great Value



Reg. \$1.27 Now Only 88¢

Newberrys

825 Main