

# Income Tax Primer (8) - Medical

This is the last of eight articles in the Newspaper Enterprise Association Income Tax Primer, for readers who want more information than is supplied in the official instructions.

By RICHARD A. MULLENS and CHARLES W. SCHOENEMAN  
Written for Newspaper Enterprise Assn. The Treasury recently has per-

mitted a deduction for a wig as a medical expense in certain circumstances. Application of the rule is narrow, of course, but some court decisions and Internal Revenue Service rulings during the past year have been important to those incurring medical expenses during 1962. (Recall: medical expenses are itemized deductions not available if you claim the standard deduction.)

The Supreme Court decided last year that a heart patient who went south on a doctor's advice could not deduct cost of food and lodging for him and his family while there. This constituted a reversal of a lower court decision. Meals and lodging are therefore not deductible except where a person has been institutionalized for the principal reason of medical care (and such care is continual). The entire cost of medical care and meals and lodging for that person while at the institution is deductible.

Courts during the past year have held that the cost of additions to a residence made on a doctor's advice, such as a central air conditioning unit for a sufferer from cystic fibrosis and an outdoor elevator for a heart patient, are deductible—but only to the extent that the expenditure did not result in an increase in value of the taxpayer's property. IRS has recently recognized this rule even though the improvement in the property would not ordinarily be for medical care (i.e., an elevator).

For persons under 65 with dependent parents (or in-laws) over 65, recent changes in Treasury regulations call attention to the more lenient 1960 law that removed the three per cent limitations on medical expenses. Also, it makes no difference whether the parent fails to qualify as an exemption because of his gross income exceeding \$600. The son or daughter (and/or their spouses) can still deduct the total amount of medical expenses.

IRS recognizes that while education is not medical care ordinarily, medical care does include the cost of attending a special school for a mentally or physically handicapped individual. Thus, the entire tuition, meals and lodging at a special school for the mentally handicapped child are medical care expenses. The criterion: principal reason for the child's presence must be alleviation of the mental handicap through resources of the institution.

You perhaps know that Social Security payments are not taxed, but perhaps you are not familiar with credit for other retirement income. There have been no great changes in the law, but the credit has been increased. (Even though you yourself are neither 65 nor retired, your parents may have the credit available.) You do not have to itemize deductions to take this credit. It was put in the law to give those who have taxable retirement income a tax exemption amount as that received by Social Security benefits.

Readers Note: There has been an increase in the retirement income credit since last year. If you are eligible for this retirement income credit, check for details with your local IRS office.

Q—How much prior earnings is necessary to claim retirement credit?  
A—"Earned income" of more than \$600 in each of any 10 years before 1962.

Q—What is meant by "earned income"?  
A—Wages, salaries and professional fees you received. You do not have to reduce these amounts for expenses deducted which were incurred in earning the income. Sick pay and even income earned abroad may be included. Interest, dividends, pensions, annuities, gains from sale of stock (or your house) and rents do not count generally. A widow (or widower) is considered as having the earnings of the deceased if he (or she) has not married.

End of series.

Friday leaders will attend regional breakfasts and a luncheon sponsored by Standard Oil of California honoring winners of 4-H college scholarships provided by the company.

The Oregon 4-H Leaders' Association honors a leader by providing a trip to the National 4-H Leader Forum in Washington, D.C. In 1963 the leader will be a woman, with announcement of the leader's name to be made at the final luncheon on Jan. 25. Lake County is submitting the name of Mrs. John Seville.

Lake County leaders interested in attending should contact the 4-H office by Jan. 18.

A breakfast has been planned Thursday for the new leaders only. They will learn how their local 4-H Club is a part of the county, state, and national 4-H Club program that presently enrolls 2½ million boys and girls, and also have a chance to ask questions and get a bird's-eye view of new project ideas.

Registration for the conference begins Wednesday afternoon, followed by a get-acquainted hospitality hour. That evening leaders will attend the Sears banquet, hear Dr. Brees, be entertained

by the OSU chorus and greeted by OSU President James Jensen. Thursday evening has been designated "International Night," with Oregon's International Farm Youth Exchange delegates on the program.

Dr. Orlo M. Brees, who addressed nearly 27,000 people in Northwest audiences last year, will be on the program. Dr. Brees is public relations representative for the National Association of Manufacturers.

According to Kiewit, local 4-H leaders attending the conference will get acquainted and exchange ideas with some of Oregon's 5,500 4-H leaders; receive new information helpful in conducting their clubs, and be brought up-to-date on new and revised 4-H project areas available to youth in their communities. Kiewit especially encourages first and second year 4-H leaders to attend the conference.

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### STAR GAZER

By CLAY R. POLLAN  
Your Daily Activity Guide According to the Stars

To develop message for Saturday, read words corresponding to numbers of your Zodiac birth sign.

ARIES	9-22-30	42
Taurus	4-20-30	49
Gemini	5-21-29	29
Cancer	6-21-29	69
Leo	7-23-31	19
Virgo	8-23-31	27
Libra	9-23-30	37
Scorpio	10-23-31	47
Sagittarius	11-23-31	57
Capricorn	12-22-31	67
Aquarius	1-20-29	77
Pisces	2-19-28	87
Aries	3-21-29	97
Taurus	4-20-30	107
Gemini	5-21-29	117
Cancer	6-21-29	127
Leo	7-23-31	137
Virgo	8-23-31	147
Libra	9-23-30	157
Scorpio	10-23-31	167
Sagittarius	11-23-31	177
Capricorn	12-22-31	187
Aquarius	1-20-29	197
Pisces	2-19-28	207
Aries	3-21-29	217
Taurus	4-20-30	227
Gemini	5-21-29	237
Cancer	6-21-29	247
Leo	7-23-31	257
Virgo	8-23-31	267
Libra	9-23-30	277
Scorpio	10-23-31	287
Sagittarius	11-23-31	297
Capricorn	12-22-31	307
Aquarius	1-20-29	317
Pisces	2-19-28	327
Aries	3-21-29	337
Taurus	4-20-30	347
Gemini	5-21-29	357
Cancer	6-21-29	367
Leo	7-23-31	377
Virgo	8-23-31	387
Libra	9-23-30	397
Scorpio	10-23-31	407
Sagittarius	11-23-31	417
Capricorn	12-22-31	427
Aquarius	1-20-29	437
Pisces	2-19-28	447
Aries	3-21-29	457
Taurus	4-20-30	467
Gemini	5-21-29	477
Cancer	6-21-29	487
Leo	7-23-31	497
Virgo	8-23-31	507
Libra	9-23-30	517
Scorpio	10-23-31	527
Sagittarius	11-23-31	537
Capricorn	12-22-31	547
Aquarius	1-20-29	557
Pisces	2-19-28	567
Aries	3-21-29	577
Taurus	4-20-30	587
Gemini	5-21-29	597
Cancer	6-21-29	607
Leo	7-23-31	617
Virgo	8-23-31	627
Libra	9-23-30	637
Scorpio	10-23-31	647
Sagittarius	11-23-31	657
Capricorn	12-22-31	667
Aquarius	1-20-29	677
Pisces	2-19-28	687
Aries	3-21-29	697
Taurus	4-20-30	707
Gemini	5-21-29	717
Cancer	6-21-29	727
Leo	7-23-31	737
Virgo	8-23-31	747
Libra	9-23-30	757
Scorpio	10-23-31	767
Sagittarius	11-23-31	777
Capricorn	12-22-31	787
Aquarius	1-20-29	797
Pisces	2-19-28	807
Aries	3-21-29	817
Taurus	4-20-30	827
Gemini	5-21-29	837
Cancer	6-21-29	847
Leo	7-23-31	857
Virgo	8-23-31	867
Libra	9-23-30	877
Scorpio	10-23-31	887
Sagittarius	11-23-31	897
Capricorn	12-22-31	907
Aquarius	1-20-29	917
Pisces	2-19-28	927
Aries	3-21-29	937
Taurus	4-20-30	947
Gemini	5-21-29	957
Cancer	6-21-29	967
Leo	7-23-31	977
Virgo	8-23-31	987
Libra	9-23-30	997
Scorpio	10-23-31	1007

## Fats In Diet Given Scientific Approval

COLLEGE STATION, Tex. (UPI)—A Texas A&M scientist said Wednesday that his research has shown that fats in the diet actually help prevent both heart disease and hardening of the arteries.

Dr. Raymond Reiser, a professor of biochemistry and nutrition, is a specialist in the field of lipid metabolism or the effects of fats on the body.

Reiser said, "Instead of being the cause of heart disease, arteriosclerosis (hardening of the arteries) and atherosclerosis (clogged arteries), fat may well be the cure and prevention."

"Within reasonable amounts, it's not the fat in the diet that is harmful," he said, "but an imbalance in the kinds of fat."

He said certain fatty acids are necessary for proper body functions. Lack of these fatty acids, he said, results in build ups of cholesterol accumulations in the body as surely as does excessive presence of the fats.

"One who eliminates fats from his diet runs the risk of depriving himself of an essential nutrient, and possibly the means of ridding his body of its excess cholesterol," Reiser said.

Fats help in other ways, he said. Fats are the best source of energy; they aid in the utilization of certain vitamins; they add flavor to food; and they increase the emptying time of the stomach, keeping a person from getting hungry too soon between meals.

Reiser has specialized in fats and the body for years. At present he is working under a 7-year \$630,000 research grant from the National Institute for Health.

## 'Fraidy Cat' Mixed By Mix-Mate Craze

By ANN LANDERS  
Dear Ann Landers: This is no phony letter. It's strictly on the level and I need your opinion.

A social craze has hit this town. It's called "Mix-Mates."

The invitation we received yesterday read as follows: "You are cordially invited for cocktails and dinner at Bill and Mary X's home on Jan. 25. But you may not come with your husband. He is invited, of course, but he must escort someone else's wife. You will not know the identity of your escort until he arrives."

Your husband will receive a phone call soon assigning a date. But it must be a deep, dark secret and he is not to tell anyone—not even you. Of course you will be escorted home by the man who brought you. R.S.V.P."

I don't want to be a wet firecracker but the whole idea offends me. My husband says it's novel and should be fun. What would we tell our teenage children about such a party? Help, please.—FRAIDY CAT

Dear Fraidy: Tell your teenage children that married people go to parties together and they come home together, which is why you and your father cannot accept this tasteless and revolting invitation.

There's enough extra-marital hanky-panky without changing partners for kicks and calling it novelty night.

Dear Ann Landers: Your column is an excellent forum for presenting issues to the public. I feel this one is sufficiently important to merit your support. I'm not selling anything—just trying to cut carnage and mutilation on highways and city streets.

Do you know who the real menaces are—the honest 'goodness' threats to life and limb? It's not the teen-agers as you might believe—it's those old guffers who

get their drivers' licenses back in 1902, when they didn't even have to take a test. Year after year they send in for renewals and they get them.

My great uncle is 83 years old. He can't see across the living room. Half the time the battery in his hearing aid is dead and he doesn't know it. His lumbago is so bad he's on crutches most of the time. Yet the law says he can drive from New York to California if he feels like it.

How about crusading for some sensible legislation?—E.J.

Dear F.J.: Most states, I am happy to report, have abandoned the antiquated system of renewing driving licenses automatically.

In Illinois, for example, all drivers who reach the age of 70 must take a test as if they were beginners. Since this column appears in 50 states I would be interested in learning which states still have the horse and buggy laws. If you will let me know, maybe we can shame them into action.

Dear Ann Landers: There's a woman who works in this office who thinks she is Queen Elizabeth. Her desk is on the aisle. Since she has been here since the Year One, the boss, out of respect for old age, introduces her to all the big shots who come this way.

It is sickening the way she gets up, and extends her hand with a regal flourish. Isn't this bad manners? Shouldn't a woman remain seated and wait for the gentleman to extend his hand? How about putting the ignoramus straight?—B.D. AND C.

Dear B.D.: Sorry, but the queen is right. It's perfectly proper for a woman to stand at her desk when being introduced to a person of importance. And, of course, the woman always extends her hand first.

Are you tempted to smoke because the crowd does? If so, send for Ann Landers' booklet, "Teen-age Smoking," enclosing with your request 10 cents in coin and a long, self-addressed, stamped envelope.

Ann Landers will be glad to help you with your problems. Send them to her in care of this newspaper enclosing a stamped, self-addressed envelope.

"On to Mexico" is the slogan adopted by an enthusiastic group of 100 Spanish Club students at Klamath Union High School and their adviser, Mrs. Beatrice Tanelian, who has traveled widely in Latin America.

With that slogan as an incentive, the boys and girls have started an all-out campaign to raise funds to make the trip in chartered buses during the summer.



"Don't bother the phone, dear! Your father's expecting a call!"

## Sea Lion Quartet Wins Sweet Adeline Contest

A quartet of young women from Burien, Wash., Region 13 of the Sweet Adelines, won first place among 41 contestants in 1963 International competition. Klamath Falls is also in Region 13. The Sweet Adeline Sea Lions have been heard by numerous local people.

They were organized 3½ years ago and won first in competition in the District and competed three times in International before winning first place and their rhinestone-studded crowns this year. They are the first from this region to win the honor.

The Crater Lake Chapter, Klamath Falls, has filled numerous singing engagements in past months and is working on a new repertoire to please the public in the coming months.

Anyone who enjoys this type of harmony may call Bea Amoureux, president, or Betty Perkins, director for appearances. Those wishing to sing in the Sweet Adeline group are invited to join. Chapter meetings are each Tuesday at 8 p.m. in the VFW Hall, 515 Klamath Avenue.

NOT HIS DAY  
FORT WORTH, Tex. (UPI)—A gunman robbed service station attendant Lloyd Dickey Monday shortly before the business day started.

Dickey called police then got change from his home office to continue his trade — and somebody robbed him again.

## Four-H Leaders Asked To Conference At OSU

LAKEVIEW—Lake County's 4-H Club leaders are invited to take part in the annual state 4-H leaders' conference given by Oregon State University Jan. 23-25. John Kiewit, county extension agent, said a transportation pool will be arranged through his office.

Dr. Orlo M. Brees, who addressed nearly 27,000 people in Northwest audiences last year, will be on the program. Dr. Brees is public relations representative for the National Association of Manufacturers.

According to Kiewit, local 4-H leaders attending the conference will get acquainted and exchange ideas with some of Oregon's 5,500 4-H leaders; receive new information helpful in conducting their clubs, and be brought up-to-date on new and revised 4-H project areas available to youth in their communities. Kiewit especially encourages first and second year 4-H leaders to attend the conference.

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## Pair Held For Assault

A Chiloquin youth and a Los Angeles man are being held at the Klamath County Jail on charges of assault with a dangerous weapon after the pair allegedly attacked Eugene T. Strickland, 18, 1139 Crescent Avenue, Tuesday night, hitting him with their fists and with a beer bottle.

The assault occurred at 12:15 a.m. at 617 N. 11th Street, while Strickland was coming home from work. In a signed statement, Strickland said there were about six other youths at the scene "egging on" the violence.

Strickland was taken to the Klamath Valley Hospital and treated for cuts and bruises.

## Note Given On Surface Resources

The Bureau of Land Management has informed Alex Smith, Winema Forest supervisor, that Jan. 9, 1963, was the date of first publication of notice on the Sugar Pine Area, Klamath County, Oregon, regarding surface resource rights on unpatented mining claims, pursuant to Section 5 of the Act of July 23, 1955 (Public Law 167, 84th Congress). This notice will be published for nine consecutive weeks under the heading "Notice to Mining Claimants, Oregon 012311."

Maps of the Sugar Pine Area now being published and copies of the Multiple Use Mining Law of July 23, 1955, and of the procedure for the determination of surface rights set up by the Law are available for inspection at the Forest Supervisor's office, 411 Main Street, Klamath Falls.

A claimant has two options under the law. He may ignore the notices, thereby waiving rights to the surface until the claim goes to patent yet maintaining his original mining rights. The claimant may file a verified statement asserting his rights to the surface. In that case his claim will be examined by mineral examiners.

Claims of questionable validity will be considered before a hearing officer of the Bureau of Land Management, Department of Interior, who will make the final decision. Both the claimant and the forest service will present their testimony at the hearing. Whatever the decision the claimant will retain his mineral rights. If the decision is in the claimant's favor, he also retains all surface rights.

The area covered by the present advertisement lies in the northeastern corner of the Winema Forest, north of the former Klamath Reservation boundary and east of Chemult.

## Post Filled By Davidson

A former Klamath Falls man, James L. Davidson, has been appointed district office manager for Pacific Power & Light Co. at Crescent City. The family has lived at Myrtle Creek.

Davidson is the son of Mr. and Mrs. Arthur Davidson of this city. Mrs. Davidson is the former Margaret Powell, Davidson is a graduate of Klamath Union High School.

The announcement was made by C. H. Pyles, PP&L district manager. Davidson has served as PP&L's local office manager since 1960. He joined the company in the accounting department at Klamath Falls in 1955 and in 1959 was promoted to district accountant at Tulelake where he remained until moving to Myrtle Creek the following year.

Mrs. Davidson is the daughter of Mr. and Mrs. O. E. Powell of Klamath Falls.

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\$1.50 Per Person  
DANCE TO FOLLOW

Bonne Bell  
Saturday Last Day!!  
Peggy Colton  
Bonne Bell Consultant  
Will be in our store today and  
SATURDAY - 11 AM to 6 PM  
To answer your Beauty Problem Questions —  
Come in — No Obligation  
CURRIN'S for DRUGS  
9th & Main  
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Men's Dress Roblees Values to 22.95  
Young Men's Dress Pedwin Values to 12.99  
LIFE STRIDE & Smartaire Fashion Shoes Values to 14.99  
FLATS CASUALS DRESS SHOES Vals. \$ 5 to 14.99  
Boqatay's SHOES  
617 Main

JANUARY PRICE BUSTERS  
At The BON BAZAAR  
CALLOWAY  
THROW RUGS  
27 x 48 and 30 x 50  
Reg. 2.98 & 3.98  
YOUR CHOICE \$2.29

Lady Miniver BLANKETS  
72x90. Floral Pattern. 90% Rayon, 10% Acrylic.  
Reg. 10.98  
\$8.98

Men's SHIRTS  
FLANNEL \$2.49 Value  
\$1.98

Sewing Baskets  
Reg. 1.49  
Now Only 97¢  
Limited Quantity

Debutante Model HD5 HAIR DRYER  
With Carrying Strap. 3 Position Control. 2 Position Nail Dryer. Very Quiet!  
Now ONLY \$9.99

CHEESE CLOTH Full 10 Square Yard Pkg. Extra Soft. Lint Free. \$1.70 Value Just 89¢  
FELT SQUARES Reg. 19c 15c each 2.25

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