

# 1040 U.S. Individual Income Taxpayers Ask IRS

This column of questions and answers on federal tax matters is provided by the local office of the U.S. Internal Revenue Service and is published as a public service to taxpayers. The column answers questions most frequently asked by taxpayers.

**Q** I'm planning to give my daughter money as a wedding gift. Will she have to pay tax on it?

**A** No. A gift is not taxable to the recipient. However, depending on the size of the gift, the donor may have to file a quarterly gift tax return, Form 709, and pay a gift tax. A return must be filed for the calendar quarter in which a donor's gifts to any one person for the year exceed \$3,000. Gifts of property, furniture, vacation trips, etc., are subject to the same general rules as cash gifts.

The next due date for the quarterly return is Monday, August 16, 1971. Forms are available at IRS offices.

**Q** I recently changed employers. When will I get my Form W-2 from my old employer?

**A** Employers are required to furnish W-2's no later than

30 days after the last payment of wages upon termination of employment if the employee is not expected to return to work within the calendar year.

**Q** My son has taken a job between school semesters. Will I still be able to claim him as a dependent, regardless of how much money he makes this year?

**A** Yes, if your son is a full-time student during five months of the year or is under 19 at the end of the year, he can have any amount of income and still be claimed as a dependent, provided you furnished more than half of his total support during the year and the other dependency tests are met.

**Q** What's the deadline for paying my second estimated tax installment for 1971?

**A** Payment of the second installment of estimated tax

**Q** Are all students exempt from income tax withholding?

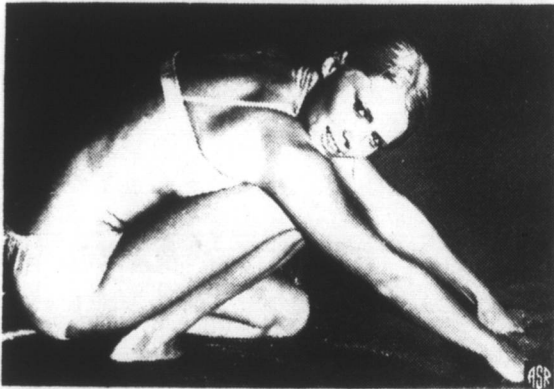
**A** No. However, students and other individuals are exempt from withholding if they did not owe any tax last year, expect to owe none in 1971 and have filed a Withholding Exemption Certificate (W-4E) with their employer.

However, if tax has already been withheld this year, the taxpayer must file a tax return next year to have it refunded.

**Q** My husband's company transferred him to another state. Some of the furniture we brought with us did not fit in our new apartment and we had to pay to store it. Can we deduct these storage charges as moving expenses?

**A** No. Only in-transit storage charges are deductible as moving expenses, not storage charges incurred after the move.

## Beach Beauty Tips—1971 Style



"Everything is beautiful" at the beach—and even the not-really-beautiful girls look beautiful this year.

Bikinis are briefer and more colorful. Some have been hand created at home by the girls themselves during the latest sewing craze. And the figures inside the bikinis have been carefully trimmed by diet and exercise all winter. Hot Pants and skinny rib tops have called for shapely figures all year long. Now the slim and slender crowd is ready for the beach.

The beauties and the nearly-beautiful have taken good care of their hair, keeping it in good condition. Split ends have been cut off by a professional. Long hair's lovely because it's well cared for, clean and pretty.

At the beach the beauties are tanned and lovely, with sun-blonded hair. They can't afford to take the entire summer getting that way. The "look" and the fun start as soon as the sun's ready. So the first few days are spent in

tanning and hair-lightening—the rest of the summer's reserved for beach fun and sun with the boys.

So how do the beauties get that way? They use something new under the sun for tanning, like new "Sun In Sun Tan Spray" by Toni. It's a cooling, refreshing, non-greasy spray which forms tiny moisturizing droplets on the skin. The droplets attract and reflect the sunlight to dramatically intensify the tanning process and give a deeper, faster tan. Voilà! The beach beauties are beautifully tanned in a hurry.

And while tanning, the beauties lighten their hair with a companion called "Sun In Sun Lightener for Hair," making it beautifully summer blonde... streaks hair, too, if streaks are sprayed in.

The pretty bikini-clad girls at the beach this year get tan and blonde at the same time, while enjoying the sun. Skin and hair remain soft and lovely. No wonder "everything is beautiful."

## Spotlight on HEALTH

**Health & Science Shorts**  
Physicians advise that persons with a severe cold or acute sinusitis should not fly.

Chewing and frequent swallowing during descent may help the passenger whose ears get "stuffed up." A nasal spray containing phenylephrine hydrochloride (Neo-Synephrine brand, for example) can be used shortly before or during descent to shrink the nasopharyngeal mucosa.

For the second consecutive year, the number of births in the U.S. has increased, after a downward trend which lasted from 1957-1968. An estimated 3,718,000 births were recorded in 1970. According to a U.S. government report, the rise can be attributed primarily to the increase in the number of women of childbearing age rather than to any increase in the rate at which women are bearing children.

Physicians advise that clearing up dandruff also helps to clear up skin blemishes (acne). Among antidandruff shampoos, one called phisoDan is reported to be both antibacterial and antifungal, and to control scalp itching in addition to dandruff flaking. A special cream such as phisoAc applied at night will aid in the treatment of skin blemishes (acne) through its peeling and drying action.

# Vote-at-18 Ceremony Held

WASHINGTON — On a desk once used by Thomas Jefferson, the 26th Amendment to the Constitution was officially certified Monday in a youth-oriented White House ceremony capped by the singing of the Battle Hymn of the Republic.

The document giving 19-year-olds the right to vote in all elections was accepted and signed by President Nixon, General Services Administrator Robert Kunzig and three youths selected from the Young Americans in Concert group.

"This is a very historic occasion," Nixon said. He told the more than 450 members of the concert group who watched the East Room ceremony, "America must stand for something more than wealth and strength."

"The reason I believe in young Americans is that you will infuse into this country some idealism, some courage, some stamina, some high moral strength. I feel we can have confidence that America's young voters will bring... the spirit of 1776."

Nixon said the president usually witnesses the ratification of constitutional amendments but that he has the right also to name additional witnesses.

He then called for three 18-year-olds, selected by lot from the concert group, to sign the document. Those signing were Joseph Loyd of Detroit, Julianne Jones of Memphis, Tenn., and Paul Larimer of Concord, Calif.

The 26th Amendment became law last Wednesday when the Ohio legislature made the Buckeye state the 38th to ratify it.

Earlier Wednesday North Carolina had been the 37th state to ratify the amendment. Approval by three-fourths of

the states was required to add the amendment to the Constitution.

Eighteen-year-olds previously had acquired the statutory right to vote in federal elections but an amendment was necessary to assure them the same right in state and local balloting.

The document was witnessed on a desk taken from Jefferson's Philadelphia home and borrowed from the State Department for the occasion. It is widely believed that he wrote on it while drafting the Declaration of Independence.

Kunzig witnessed the document because the General Services Administration is the official custodian of nearly all state documents.

The concert group, which includes youngsters from across the nation, will be leaving shortly for a European tour. It is sponsored by the Universal Academy for Music, Princeton, N.J.

Nixon asked the young people to tell Europeans the United States never has used its strength to break the peace and that it has used its wealth to help other nations.

He then asked the group to sing and they responded with the Battle Hymn.

## Scissors at Wall

BERLIN — West German soldiers have been granted permission to wear long hair and beards, but in East Germany the authorities are holding the scissor line, maintaining the extra hair does "not agree with military and hygiene demands."

A large wine bottle or flagon is called a jeroabam in allusion to the power and the strength of Jeroabam, who was the son of Nebat in the Old Testament.



**ROOK WINNERS REWARDED** — These two young men have reason to be smiling as they are presented \$25 savings bonds as a result of having won their division of the city-wide Rook Tournament sponsored by the Durham Recreation Department. Perry Dean Williams, second from left and Robert Caviness, third from left, receive their bonds from Jack Schafer, supervisor of playgrounds and center for the Durham Recreation Department, extreme right. Duke Freeland, left, supervisor of the Lyon Park Center, also is shown in the picture. These boys, representing Lyon Park, won the 10-17 age category of the tournament. (Photo by Jim Elliott).

# Pushup Exercises Blamed For Illness of 39 Marines

PARRIS ISLAND, S.C.

—Thirty-nine recruits at this Marine Corps training base were reported in good condition Monday after they were admitted to the hospital suffering from kidney ailments believed to be caused by long sessions of pushups.

Three drill instructors were transferred to non-recruit training duties awaiting the outcome of a full investigation. Their names were withheld until the probe was completed.

A base spokesman said the recruits, in their first week of Marine boot camp, suffered from renal track illness after participating in five, six exercise sessions of 15 to 20 minutes each during a 36-hour period.

Marine regulations state that exercise sessions for recruits during the first two weeks of training should be limited to five minutes per hour with 30 seconds of rest midway of each period.

Capt. M.R. Arnold, base public affairs officer, said a preliminary investigation had been completed with the report turned over to the battalion commander.

"The battalion commander," Arnold said, "can decide to hold a summary court martial, or if he believes a general court martial is necessary, will have to send the results of the investigation to Marine Corps headquarters in Washington."

A more detailed investigation, Arnold said, is still underway. Arnold said it appeared the recruits were not subjected to an excessive number of exercise periods, but "the exercise sessions were longer than regulations specify."

The captain said six men in a recruit platoon checked into the base dispensary Saturday, complaining of "dark urine."

"Doctors said it was unusual for six men from one platoon to be troubled by this renal track illness, and they ordered the entire 80-man platoon to report for physicals."

Arnold said after the examinations, 33 other recruits were ordered to the hospital for observation.

**Others Not Bothered**  
The Marine captain said the rest of the men in the platoon "were not bothered by the exercises and actually about one out of every 700 to 1,000 recruits who take boot training here come down with the renal trouble."

The renal track is located in the area of the kidneys. A spokesman at the base hospital said the renal track difficulty "is brought on by unaccustomed exercise of the GLAMORGAN, Wales — An underground train car at the Treforgan Colliery went out of control Monday, injuring 17 coal miners. A National Coal Board spokesman said the train car braking system apparently had malfunctioned.

LONDON — Previously unrevealed notes by poet Samuel Taylor Coleridge indicated he tried smoking marijuana about 150 years ago and didn't like it. Coleridge lived from 1772 to 1834.

## Tips for Women Drivers



"Car Repairs" Booklet Tells the Facts

Almost half the drivers in the country are women. In fact, oil company surveys show that in many locations more women than men drive up to their pumps. And for all the daily driving hours logged behind the wheel, no one is more safety conscious where family is concerned.

Safety depends a lot on the state of the family car's repair. It's no secret that automobiles are complex machines and in fact are constructed of more than 15,000 parts. But if you know the facts, there's no reason why your car cannot be safe, dependable, economical—and a pleasure to drive.

For this reason the National Automotive Parts Association has just published a new 20-page booklet, "Car Repairs... Facts You Should Know". It illustrates and tells why and when repairs are needed and in language which is easy for everyone to understand.

Good things come in small packages and this is no exception. "Car Repair Facts" is available FREE at service stations and auto repair centers across the country which display the yellow and blue NAPA window decal.

## Private Enterprise, or Public Interest?

The administration has proposed to help prevent collapse of the nation's chief defense contractor and thus prevent a serious adverse impact on the economy — and to do so without any use of taxpayer funds.

Yet this apparently simple proposition has become entangled in debate over concepts such as private enterprise and competition, and has raised questions of alleged mismanagement and so-called "bailouts."

At issue is whether Congress should approve loan guarantee authority that would permit the government to back up \$250 million in bank loans for Lockheed Aircraft Corporation, in much the same way that it backs billions of dollars worth of residential FHA loans every year.

The legislation calls for a lien on Lockheed assets as security, and Lockheed says it will repay the government backed loans before other loans are repaid.

A study of the facts shows that Lockheed has already obtained \$400 million in bank loans through the normal process. It also is arranging with its airline customers to advance \$100 million over and above normal prepayments on its new L-1011 TriStar commercial trijet transport. The company probably would have had the resources to obtain the rest of its required borrowings through normal processes if it had not suffered two major blows in rapid sequence.

First, it settled four defense contract disputes for an aggregate loss of nearly half a billion dollars, largely because it could not afford to fund completion of the largest disputed program — the C-5A Galaxy transport — while it fought the issue in the courts. This despite the fact it thought it had a strong case. Then, even before it could make this settlement final, collapse of the British Rolls-Royce company threatened Lockheed with loss of the engine around which it had designed the TriStar — indeed, threatened the very existence of the program and thus of the corporation itself.

We have come a long way in this country from the pure laissez faire economics of the 19th century, what with farm loans, small business loans, disaster loans, and other forms of government financial support for private business enterprises.

Lockheed could easily have given up and taken the bankruptcy route at the first news of the Rolls-Royce collapse. But it chose a harder route in trying to put back together its TriStar program. And it has now almost succeeded. Apparently only one major hurdle remains — the financing, which can be assured by favorable congressional action on the loan guarantee legislation.

The rewards for the public interest will include such things as more than 30,000 jobs on the TriStar program preserved in 35 states; continuation without interruption of such important government projects as the Poseidon undersea missile, P-3 and S-3 antisubmarine warfare aircraft, C-5 Galaxy transport, naval vessels, and literally hundreds of other smaller but important contracts; recovery of \$1.4 billion in TriStar investment by airlines, Lockheed, and its suppliers, and its banks; and continued competition in the commercial wide bodied trijet field.

Lockheed's management may well have made mistakes. In fact, it has so conceded. It would hardly be human if it had not. But it also can point to many significant technical and cost successes — the Polaris and Poseidon missile programs, the Agena spacecraft that has been launched into space more than 300 times and has a four year record of perfection in achieving orbit, C-130 transport that serves as the cargo workhorse of Vietnam, astonishing U-2 and SR-71 reconnaissance aircraft, to name a few. Even re-entry into the commercial aircraft market with the TriStar has been no mean managerial feat.

Adding up the pluses, the minuses, and the accusations, we think that in this case the public interest prevails over the shibboleth of private enterprise and the facts support congressional approval.

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