

## Payments Reported

As required by law, ASCS must report to the Internal Revenue Service all program payments made to you during 1967 under ACP, cotton, feed grain, wheat, and other direct payment programs. This report will include payments made directly to you, to your assignee, and to U. S. government agencies for any debts owed by you. It will not include commodity loans, commodity purchases, or resale storage payments.

As an additional service, you will receive a notice of the amount reported. This notice will be prepared on Form CCC-182 and will be mailed during the last two weeks of January. You may also receive a supplemental report on an Internal

Revenue Service Form 1099. This notice will include additional program payments, if any, which were not included on Form CCC-182.

When you receive one or both of these notices, we suggest that you carefully read the explanation on the form and check the total against your records to see that the amount reported is correct. If you find that the amount is not correct, or if you have any questions regarding the form, you should contact the most convenient county ASCS office.

We appreciate the opportunity to be of service to you during this past year. We also hope this report of program payments will be of assistance to you in the preparation of your 1967 income tax return.

Sincerely yours,  
J. W. Tomberlin, Chairman,  
for the Yancey ASC County Committee.

## Records Kept For Dependents

GREENSBORO, N. C. — If you claim as a dependent someone who does not live with you be sure to keep good records of the support you provide advises J. E. Wall, District Director of Internal Revenue for North Carolina.

Failure to keep these records caused some taxpayers to lose a dependency exemption they might have been entitled to last year. For other taxpayers it meant the problem of assembling the needed records months after the expense was paid.

Mr. Wall said that there are five tests that have to be met to satisfy the legal requirements for claiming another person as a dependent. The one that gives taxpayers the most trouble is the support test, Mr. Wall said. Substantiation of this test is the most common problem arising on returns filed each year.

To satisfy the support test the taxpayer must show what it cost to support the dependent for the year and how much of this he provided. To gather such records for a child who does not live at home or a parent in another city is naturally more difficult than it is for a dependent who lives with the taxpayer.

Mr. Wall said the four other dependency tests are the gross income test, member of household or relationship test, citizenship test and joint return test.

All are explained in the 1960 instructions as well as in Publication No. 17, "Your Federal Income Tax."

## Christmas Party Held At WAMY Office



Women and children from different sections of the county enjoy a "get-together" at the W.A.M.Y. Office.

**HAPPY HOLIDAY**  
May all the joys of the Christmas holiday reach every heart and home.

1967

**Hill Top Soda Shop**

Merry Christmas!!

To all our good friends, a bright and happy holiday.

**Johnson & Co.**

*Merry Christmas*  
1967

We wish for you all the traditional joy and happiness of the Yuletide season.

**WESTCO TELEPHONE CO.**